

**DEVELOPMENT OF EDUCATIONAL COMIC "ACCOUNTING DAYS" AS
ACCOUNTING LEARNING MEDIA TO IMPROVE STUDENTS
LEARNING MOTIVATION OF CLASS XII SOCIAL
SMA NEGERI 5 YOGYAKARTA ACADEMIC
YEAR OF 2017/2018**

UNDERGRADUATE THESIS

This undergraduate thesis is submitted in partial fulfillment of the requirements
to obtain the degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University

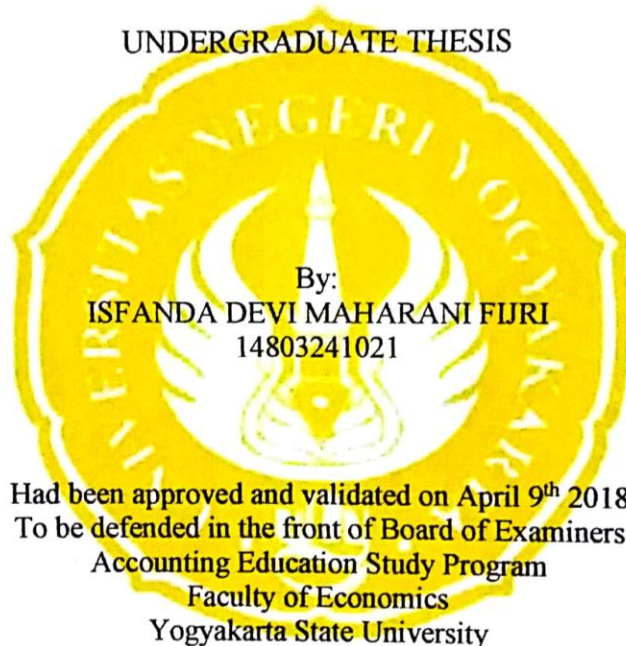


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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2018**

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UNDERGRADUATE THESIS



Had been approved and validated on April 9th 2018
To be defended in the front of Board of Examiners
Accounting Education Study Program
Faculty of Economics
Yogyakarta State University

Approved by
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VALIDATION

The undergraduate thesis entitled:
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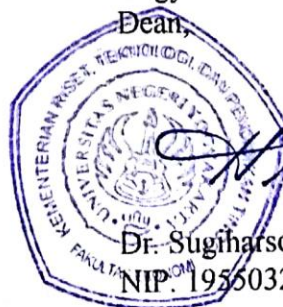
Had been defended in front of the Examiner Team on April 16th, 2018 and had been
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OF 2017/2018

Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, April 9th 2018

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MOTTO

“Verify, with the hardship, there is relief, so when you have finished (from your occupation), then stand up for Allah worship. And Allah is the only One you can hope for”

(QS. Al-Insyirah: 6-8)

“Who have believed among you and those who were given knowledge, by degrees. And Allah is Acquainted with what you do”.

(QS. Al-Mujadilah: 58)

“The best way to predict your future is to create it”

(Abraham Lincoln)

“Success doesn’t come from what you do occasionally. It comes from what you do consistently”

(Unknown)

“Success can be achieved by an efforts and pray”

(Author)

DEDICATION

From the sincere heart, I dedicate this work to:

1. My parents, Mustofa Lutfi and Amanda Yulia Kurniawati, who always pray for me and support me during this thesis writing
2. My younger sister and brother, Tasya and Zaidan, and all beloved family who always give motivation to me

**PENGEMBANGAN KOMIK EDUKASI “ACCOUNTING DAYS” SEBAGAI
MEDIA PEMBELAJARAN AKUNTANSI UNTUK MENINGKATKAN
MOTIVASI BELAJAR SISWA KELAS XII IPS SMA NEGERI 5
YOGYAKARTA TAHUN AJARAN 2017/2018**

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ABSTRAK

Penelitian ini merupakan penelitian pengembangan (research and development) produk media pembelajaran akuntansi berupa komik edukasi “Accounting Days” untuk meningkatkan motivasi belajar siswa kelas XII IPS. Penelitian ini bertujuan untuk: 1) mengembangkan Komik Edukasi “Accounting Days” sebagai media pembelajaran akuntansi, 2) mengetahui kelayakan komik edukasi “Accounting Days” sebagai media pembelajaran akuntansi, dan 3) mengetahui peningkatan motivasi belajar siswa kelas XII IPS setelah menggunakan komik edukasi “Accounting Days” sebagai media pembelajaran.

Penelitian pengembangan ini dilakukan menggunakan model Four-D yang terdiri dari tahap define, design, develop, dan disseminate. Pada tahap develop, terdapat penilaian kelayakan komik edukasi sebagai media pembelajaran yang dilakukan oleh ahli materi, ahli media, dan praktisi pembelajaran akuntansi SMA Negeri 5 Yogyakarta, serta penilaian respon siswa pada uji pengembangan. Teknik pengambilan data pada penelitian ini menggunakan observasi, wawancara, dan kuesioner. Data yang diperoleh dari kuesioner dianalisis secara deskriptif kualitatif dan kuantitatif.

Hasil penelitian menunjukkan bahwa media pembelajaran berbentuk komik edukasi ini layak untuk digunakan. Skor penilaian oleh ahli materi sebesar 4.78 (sangat layak), skor penilaian oleh ahli media sebesar 4.20 (layak) skor penilaian oleh praktisi pembelajaran akuntansi sebesar 4.05 (layak), dan respon siswa pada uji pengembangan sebesar 4.03 (layak). Analisis skor rata-rata motivasi belajar siswa menunjukkan bahwa terdapat peningkatan rata-rata skor motivasi belajar siswa yang sebelumnya 3,21 menjadi 3,40. Namun, hasil analisis Paired Sample T Test menunjukkan bahwa tidak ada perubahan yang signifikan pada Motivasi Belajar Siswa setelah menggunakan Komik Edukasi “Accounting Days”. Dengan demikian, media pembelajaran komik edukasi “Accounting Days” tidak terbukti meningkatkan Motivasi Belajar Siswa secara signifikan pada kelas XII IPS SMA Negeri 5 Yogyakarta Tahun Ajaran 2017/2018.

Kata kunci: Media Pembelajaran, Akuntansi, Komik Edukasi, Motivasi Belajar

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ABSTRACT

This research aims to: 1) develop educational comic "Accounting Days" as accounting learning media, 2) know the feasibility of educational comic "Accounting Days" as accounting learning media, and 3) examine the improvement of students learning motivation of class XII Social after the development of educational comic "Accounting Days".

This research and development was conducted using Four-D model which consists of define, design, develop, and disseminate. In the development stage, there were experts' appraisal of educational comic as accounting learning media conducted by material expert, media expert, and accounting learning practitioner of SMA Negeri 5 Yogyakarta, and the developmental testing to know students responses of educational comic. Data collection techniques in this research used observation, interview, and questionnaire. The data were collected through questionnaires and were analyzed by qualitative and quantitative descriptive analysis technique.

The result of this research show that educational comic as accounting learning media is feasible to use. The score of material expert validation is 4.78 (strongly feasible), the score of media expert validation is 4.20 (feasible), the score of accounting learning practitioner is 4.05 (feasible) and the score of students responded on developmental testing is 4.03 (feasible). Based on the analysis of students learning motivation average score, there is an increase in Students Learning Motivation's average score from 3,21 to 3,40. However, the result of paired sample T test analysis shows that there is not any significant change in Students Learning Motivation after using Educational Comic "Accounting Days". Thus, Educational Comic "Accounting Days" as Accounting Learning Media is not proven to improve Students' Learning Motivation of class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.

Keyword: Learning Media, Accounting, Educational Comic, Learning Motivation.

FOREWORD

Alhamdulillahirobbil'alaamiin, I am very grateful to Allah SWT the Most Gracious and the Most Merciful. All praise to Allah SWT who has blessed me with so many beautiful things in my life. His blessing has empowered me to finish this undergraduate thesis entitled Development of Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018. This undergraduate thesis is written as partial fulfillment of the requirements to obtain the degree of bachelor of education.

In this undergraduate thesis writing, I got supports from many people. Therefore, in this opportunity I would like to thank:

1. Prof. Dr. Sutrisna Wibawa, M.Pd., the Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si, the Dean of Faculty of Economics, Yogyakarta State University who had given the research permission for this undergraduate thesis.
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12. All of the people whom I cannot mention one by one who gave me supports during my research

However, I realize this undergraduate thesis is far from being perfect, so any critics, ideas, and suggestions for the improvement of this undergraduate thesis are greatly appreciated. Lastly, I hope that this undergraduate thesis will be useful for readers.

Yogyakarta, April 9th 2018

The writer



Isfanda Devi Maharani Fijri

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CHAPTER I

INTRODUCTION

A. Problem Background

Education is a process of communication in transferring knowledge, values, and skills that take place inside or outside the educational institutions and passed down from generation to generation through teaching, training, and research. Education is humane symptoms and conscious attempts that associated with students, teachers, educational interaction, environment and facilities of education (Siswoyo, 2013:54). Therefore, each education elements of education should be considered in order to achieve the purpose of education. The success of the learning process is the main factor in achieving the purpose of education.

Learning strategies is one of the factors that teachers have to observe in teaching and learning processes. According to Uno (2011: 9), there are four criteria of learning strategies, (1) learning strategies orientation on the learning task, (2) learning strategies relevant to the learning materials, (3) instructional techniques used in learning strategies, and (4) learning media used in learning strategies. The example of the fourth criteria of learning strategies is using the right learning media when teacher delivers materials to students.

The learning media collaborates cognitive, affection, and psychomotor aspects which very important in the learning processes (Arsyad, 2011: 75). The

learning media can increase and direct students' attention to the learning process, so it can increase students' learning motivation. According to Sardiman (2011: 75), Learning Motivation is a stimulant in students that create, ensure continuity, and provide direction on learning activities to achieve learning's purpose.

The observation made in Class XII Social SMA Negeri 5 Yogyakarta, showed that the Students' Motivation toward Accounting subject was still low. This can be seen from the behavior of the students when the teacher taught accounting material in the class. Almost 60% of students tended to be busy with other activities compared to learn accounting book in class. Students also feel bored and sleepy when the teacher taught accounting material in class. This showed that the students' interest in studying accounting subject was low. Accounting Learning Media used by teacher were textbook and exercise which made students feel bored easily. Therefore, Class XII Social SMA Negeri 5 Yogyakarta requires attractive learning media that can bring up Students' Learning Motivation on Accounting subject.

Learning media is a tool that can be used by the teacher for learning's purpose. Learning media is a physical tool to deliver learning message to the students (Rusman, 2012: 170). The use of an appropriate learning media on learning process can increase Students' Learning Motivation. Nowadays, learning media has developed into various kinds which can be classified as visual media, audio media, and audiovisual media. Based on an interview with

some students in Class XII Social, the difficult material of accounting subject is financial statements of trading company. Students prefer learning by using learning media that show visual, non-standard language, and simple material explanation. The students also tend to be interested in reading picture book than a textbook, because picture book has a coherent storyline and it entertains the students. Based on students' conditions above, one of learning media that can be developed is a comic.

The comic is media that conveys the story with visualization or illustration. The function of a picture on the comic is to describe the story so the reader can easily understand the story that is conveyed by the author. The comic liked by teenagers and children because the story of a comic is dominated by pictures that entertain the readers. There are several developments of comic as a learning media, one of them is educational comic. Educational Comic is one types of comic that have educational content which related to lesson subject and has an entertaining story. The purpose of Educational Comic selected as the development of learning media is to improve students' understanding and motivation in accounting subject. Therefore, the researcher is interested to develop Accounting learning media in the form of educational comic entitled "Accounting Days".

The development of educational comic "Accounting Days" as accounting learning media is adjusted with the condition of class XII Social SMA Negeri 5 Yogyakarta. The material used in this Educational Comic

"Accounting Days" is the Financial Statements of trading company and adjusted with the syllabus used in SMA Negeri 5 Yogyakarta. In addition, the development of educational comic as learning media is selected because there is still no development of educational comic media in SMA Negeri 5 Yogyakarta. This research is expected to produce educational comic products that can make accounting learning more interesting and it can facilitate students to understanding accounting material. Educational comic is also expected to motivate students to learn accounting subject independently.

B. Problem Identification

Based on the problem background, it can be identified some problem related to the use of accounting learning media at SMA Negeri 5 Yogyakarta, there are as follows:

1. Students' Learning Motivation toward accounting subject was still low.
Almost 60% of students tend to be busy with other activities compared to learn accounting book when the teacher taught in the class.
2. Accounting learning media used by the teacher are textbook and exercise which made students feel bored easily.
3. The topic of financial statement of trading company need to be explained in a more interesting and easy way.
4. Students prefer learning by using learning media that show visual, non-standard language, and simple material explanation.

C. Problem Limitation

Based on problem background and problem identification presented above, this research focused on the development of Educational Comic “Accounting Days” as a learning media to improve students’ learning motivation on Accounting Subject. Educational Comic “Accounting Days” is selected to meet the need of students who prefer using learning media that show visual, non-standard language, and simple material explanation. Therefore, this research focused on the development of Educational Comic “Accounting Days” to improve students’ learning motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018 and testing the feasibility of learning media in the form of Educational Comic "Accounting Days" on the Financial Statements of the trading company material for Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.

D. Problem Formulation

Based on the problem background, it can be arranged the problem formulation, there are as follows:

1. How is the Development of Educational Comic "Accounting Days" as Accounting Learning Media Class XII Social in SMA Negeri 5 Yogyakarta Academic Year of 2017/2018?

2. How is the feasibility of Educational Comic "Accounting Days" As Accounting Learning Media Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018?
3. Does Educational Comic “Accounting Days” able to improve Students’ Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta ?

E. Research Objectives

Based on the formulation of the problems that have been noted above, this research aims:

1. To develop Educational Comic "Accounting Days" as Accounting Learning Media Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.
2. To know the feasibility of Educational Comic "Accounting Days" As Accounting Learning Media Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.
3. To examine the improvement of Students’ Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta after the development of Educational Comic "Accounting Days"

F. Product Specifications

The product specifications that expected from this development research are as follows:

1. Educational Comic "Accounting Days" in accordance with the material Financial Statements of the trading company.
2. Educational Comic "Accounting Days" contains the story with the theme daily life of an accountant and accounting subject material which is easy to understand.
3. Educational Comic "Accounting Days" contains pictures that interesting and colorful so students can be motivated to learn the subjects.
4. Educational Comic "Accounting Days" capable to create accounting learning more interesting and effective for students.

G. Research Benefits

1. Theoretical Benefits

Theoretically, research development of educational comic "Accounting Days" is useful to:

- a. Add references to research the development of Accounting learning media
- b. Contribute in the education field, especially on the development of accounting learning media.

2. Practical Benefits

a. For Teachers

- 1) Add teachers insight about media development for accounting learning
- 2) As learning media for the teachers to teach accounting material
- 3) Motivating teachers to develop an attractive, creative and innovative accounting learning media.

b. For Students

- 1) Make it easier for students to learn accounting subject on the Financial Statements of trading company material
- 2) Facilitates students in the process of independent learning outside the classroom, because the educational comic "Accounting Days" is easily stored and used
- 3) Give an insight to the students that there are various kinds of attractive learning resources
- 4) Add accounting learning resource reference for students.

c. For Researchers

- 1) Give the experience in implementation of accounting learning media development in the form of comics
- 2) Equip researchers in the future to develop creative and innovative accounting learning media.

H. Development Assumptions and Limitations

1. Development Assumptions

Development research assumptions in this developed accounting learning media are:

- a. Educational Comic "Accounting Days" with a material Financial Statements of trading company compiled by researchers is alternative reading sources that are able to become independent learning media for high school students, in particular, Class XII Social.
- b. The experts have the same understanding about the good quality criteria of Educational Comic "Accounting Days"
- c. Lecturer and reviewer as feedback givers have an understanding of the good quality of Educational Comic "Accounting Days"

2. Limitation of Accounting Media Development

Accounting media development research done is restricted to the following:

- a. The assessment and feasibility tests of Educational Comic "Accounting Days" for High School students is only done in one school only
- b. Field trials conducted only limited to find out the feasibility of developed media
- c. Educational Comic "Accounting Days" is used specifically for the High School students of class XII Social
- d. Educational Comic "Accounting Days" only focus on Financial Statements of trading company material.

CHAPTER II

LITERATURE REVIEW

A. Theoretical Review

1. Learning Motivation

a. Definition of Learning Motivation

The motivation comes from the word motive which means an effort that encourages someone to do something. The motive is a driving power to do certain activities to achieve a purpose. Starting from motive words, then the motivation interpreted as a driving power which has become active. Motive become active at a certain time, especially when we need to achieve a goal.

According to Uno (2013: 23), Learning motivation is the internal and external encouragement to the students who are learning to change behavior with several indicators or supporting elements. Sardiman (2012: 73) explained that Learning Motivation is a whole driving power in the students that cause learning activities and able to guarantee the learning continuity activities and can provide direction on the learning activities so that the preferred learning goals by the subject of the learning can be achieved.

Mc. Donald in Sardiman (2012: 73) stated that the motivation is a change in the energy of the person which is marked with the emergence of feelings and preceded by the response to a purpose. Based on the definition of Learning Motivation above, it can be concluded that the Learning Motivation is a stimulant or driving power for the students to lead the students into the learning activities and follow the learning process so the purpose of the lesson can be reached.

b. Types of motivation

Sardiman (2012: 86-91) mentioned four type of motivation, there are as follows:

1) The motivation from the formation.

a) The built-in motive is the motive taken from birth so that there is motivation without learned.

b) The learned motive is the motive that arises because of learning.

2) According to Woodworth and Marquis (Sardiman, 2012)

a) The motive or the needs of organism, which include the need to drink, eat and breath,

b) Emergency motive, as encouragement to save himself the urge to response, and encouragement to try.

c) The objective motive, about the need to do exploration, manipulation, and to put the interest.

3) The physical and the spiritual motivation

- a) The physical motivation includes the reflex, instinct automatically, and appearance
- b) The spiritual motivation, like desire.

4) Intrinsic motivation and extrinsic components

- a) Intrinsic motivation is the designs of becoming active or motive that does not need the stimuli from the outside.
- b) Extrinsic motivation components are the active motive because of stimuli from outside.

c. Factors that affect the Learning Motivation

Latipah (2012: 178) stated that a person can be motivated by many factors. Factors that may affect the motivation, include:

1) Interest

Interest is an intrinsic motivation that is owned by the students, there are two kinds of interest, particularly namely situational interest and personal interest. Situational Interest generated by the environment such as new things, different, and unpredictable things that can trigger strong emotions. Personal interest triggered by personal choice taken by students. Personal interest tends to be stable and has the pattern that is consistent with the choice made by the students.

2) Expectations and Values

The motivation to perform a task generally influenced by two variables which are subjective. The first variable is the expectations. The students must have high expectations that they will be successful in doing the task. The experience of success and failure in the previous tasks affect students expectations for other tasks. The second variable that affects student motivation is the value, is a belief that belongs to the students that there is a benefit directly and indirectly from the tasks that will be done.

3) Goal

Most people behavior lead to particular goals. Some goals are a short-term or temporary target, some other goal is a long-term goal and relatively long. The goals which are related to learning is the achievements goals.

4) Attribution

Attribution is the way to respect the cause of a result (Smith in Latipah, 2012). According to Weiner in Latipah (2012), when someone tried to explain the failure and success, he often attributes it to one or more of the four causes. There are capability, efforts, task difficulty, and fortune.

5) Teachers Expectations and Attribution

When Teachers have high expectations of students, teachers will present more learning materials and provide more difficult topics. The teachers will also more often interact with students as well as provide more opportunity to the students to answer a question in class. On the contrary, if teachers have low expectations for students, teachers will provide the topics more easily and provides a question that more easy to the students.

d. The function of motivation in learning

Motivation is needed in learning. The achievement will be optimal if there is a motivation. The more accurate motivation that given, the more success learning outcomes. So, it can be known that the motivation will always determine the intensity of learning effort for the students.

According to Sardiman (2012: 85), there are three functions of motivation, particularly:

- 1) Encourage people to do something. The motivation is the main stimulant of any activities that will be done by people.
- 2) Determine the direction of the works toward the goals that will be reached. The motivation can provide the direction and activities that must be done in accordance with the formulation of the purpose.

- 3) Qualify the act is determined the acts of what must we do to achieve the goal by eliminating the works that are not useful in achieving the goal.

Hamalik (2011: 161) stated that there are three functions of motivation, particularly:

- 1) Encourage the behavior or an act. Without the motivation. It will not arise an act.
- 2) Direct. The motivation is defined as the steering the act to achieve the desired objective.
- 3) Drive. How big or small the motivation will determine the sooner or later the completed work.

Based on the opinion above, we can conclude three main functions of motivation, namely:

- 1) The motivation as a determinant of works direction. Motivation can offer direction to reaching the goals.
- 2) The motivation as a driver. Without the motivation, there won't be any activities.
- 3) The motivation as the place for qualifying the works. The motivation can determine the works that must be done to achieve the goal and eliminate the works that are not useful in achieving goals.

e. How to Improve Learning Motivation for learners

Hamalik (2013: 166-168) stated how to increase Students' Motivation Learning, there are as follows:

1) Give numbers

In general, the students want to know the results from their works, especially in the form of the number that is given by the teacher. The better number that students received the higher also the Learning Motivation as well as on the contrary, generally students who received the low number will decrease Learning Motivation from the students.

2) Praise

Giving praise for the things that have been done by the students can have a great impact on the students so that they can encourage the students to learn more passionately.

3) Award

This Awards can be done by the teachers within certain limits. Like the awards at the end of the semester to students who have achievements during one semester.

4) Work in Group

At the time of doing the work in groups generally, the members of the group have a sense of responsibility on the group so a sense

of responsibility can be used as a pusher of the group members to learn.

5) Competition

Competition can provide a social motive to students. But, individual competition can cause bad influences, such as the destruction of the friend relationship between students.

6) The purpose and level of aspiration

The purpose of the students and the aspirations which is owned by the students can be an effort for learning.

f. Indicators of Learning Motivation

According to Uno (2011: 23), Learning Motivation indicators can be classified as follows:

- 1) The existence of a passion and the desire of successful
- 2) The existence of encouragement and needs in learning
- 3) There are hope and ideals for the future
- 4) The existence of the award in learning
- 5) The existence of the interesting activities in learning
- 6) The existence of a conducive learning environment.

2. Learning Media

a. Definition of learning media

According to Rosi and Breidle in Sanjaya (2011: 163) stated that learning media is all the instruments and the elements that can be used to achieve the purpose of education such as radio, television, books, newspaper, magazine, etc. Daryanto (2013: 4) explained that the media is one component of the communication, especially as a messages agents from communicators toward communicant. From opinions above, it can be concluded that the learning media is all things that can be used to transmit the learning message.

b. The function and benefits of learning media

Munadhi (2013: 27) mentioned some functions of learning media, there are as follows:

1) Learning Resources

Media can be used as a revealer, transfer, as well as the link from the learning materials that will be delivered so learning media can make it easier in the learning process.

2) Semantics

The ability of the media to add verbal symbol which meaning can be understood by learners.

3) Manipulative

The ability of the media to help learners in understanding the objects that could not be presented directly in the learning process.

4) Psychological

Learning media can give an impact in affection aspects, cognition, imaginative and motivation from learners in understanding the delivered learning materials.

5) Socio-Cultural

Learning media has the ability to provide the same stimulation, likened the experience and cause the same perception.

Learning Media can also provide benefits in the learning process. Sanjaya (2011: 171-172) stated that the benefits of learning media as follows:

- 1) Overcome the limitations of students experience.
- 2) Resolve class space limit
- 3) Allows for direct interaction between students and the environment
- 4) Produce uniformity of perception
- 5) embed the basic concept that is true, real, and right
- 6) Raise motivation and stimulate the students to learn
- 7) Raise the desire and new interest
- 8) Students learning to speed control

- 9) Provide comprehensive experience of concrete things to abstract.

c. Learning Media Assessment

There are some aspects of learning media development assessment. Arsyad (2006: 173) reveals two aspects of learning assessment is as follows:

- 1) Empirical evidence about the results of student learning that is produced by the learning system
- 2) The evidence that shows how many media contribution toward the success and effectiveness of the learning process

The purpose of the evaluation or assessment of learning media according to Arsyad (2006: 174) is as follows:

- 1) Determine the effectiveness of learning media
- 2) Determine the effectiveness of learning media if seen from the results of student learning
- 3) Select the appropriate learning media in the teaching and learning process in the Classroom
- 4) Assess the ability of the teachers in the use of learning media
- 5) Determine the suitability of learning media with the material taught
- 6) Determine the development of learning media

7) Know the benefits of learning media on the outcome of learners

8) Know the attitude of students toward learning media.

There are some criteria for assessing the learning media. Walker & Hess in Arsyad (2006: 175) provides the criteria for assessing the learning media is as follows:

1) The quality of the content and purpose which consists of:

- a) The Accuracy
- b) The Benefits
- c) The completeness
- d) The proportion
- e) Interest/attention
- f) Integrity
- g) Consent to the student's situations

2) Instructional quality, which consists of:

- a) Provide an opportunity to learn
- b) Provide assistance to learn
- c) Motivate quality
- d) Instructional flexibility
- e) The relationship with other learning programs
- f) The quality of social instructional interaction
- g) The quality of the test and evaluation
- h) Can provide the impact for students

- i) Can bring the impact for teachers and learning
- 3) Technical quality, which consists of:
 - a) Readable
 - b) Easy to use
 - c) Display quality/content
 - d) Handling the answer quality
 - e) Quality of Management Program
 - f) The quality of documentation.

3. Accounting Learning

Accounting Principles Board (APB) in Suwardjono (2014: 5) stated that the accounting is the art of recording, classifications, and summarizing transaction and financial events in the form of money units, and interpreting the result. Sudibyo in (Suwardjono, 2014: 7) stated that accounting can be interpreted as a set of knowledge that learn to provide services in the form of quantitative financial information from an organization unit and the way of reporting the information to the interested parties as the basis of the decision-making. Based on the definitions above, it can be concluded that the accounting is the art of recording, classifications, and a set of knowledge that is used to learn the financial information that will be made as a reference in decision-making.

According to Dimiyati and Mudjiono in Khuluqo (2017: 51), Learning is an activity that is intended to teach the learners. Kholuqo (2017: 51) stated that Learning is all the effort done by the educator to occur the learning process on themselves, learners. Based on some definition above, it can be concluded that the learning is an activity which is done by educators with a purpose to lead the learning process for the learners. Overall, it can be concluded that the accounting learning is an activity which is done by the educators to lead the accounting learning process on learners

4. Financial Statements of Trading Company

Financial Statements of trading company including in the reporting phase in the cycle of trading company accounting. Trading company according to Suwardjono (2014: 225) is a company that buys goods with the intent to sell it back without changing the shape or nature of the merchandise. Trading company activities according to Warren (2009: 278) is the activities of the purchase and sale of merchandise.

The Financial Statements of the company is information about the economic situation of the company. Soemantri (2015: 85) stated that the Financial Statements of trading company on generally same with the Financial Statements on the types of other company. The recognition of the elements of the Financial Statements and the technique of its presenting result refers to the financial accounting standards. The arrangement of the

Financial Statements of trading company according to Soemantri (2015: 87) is not much different on the preparation of the Financial Statements of service company. The difference lies in the treatment of these accounts regarding merchandise, both in the settlement of trial balance or in presenting income statement.

A key element of the Financial Statements of trading company consisting of the balance sheet, income statement, capital statement, and cash flow statements. The elements are described as follows (Soemantri, 2015: 94):

a. Statement of Income

Fendler (2012) stated that income statement is an accounting statement that matches a company's revenues with expenses over a period of time usually a quarter or a year. Statement of comprehensive income describes the performance of the company in a specific accounting period. This report contains information about the income, expenses and net profit or net loss. Income statement should report the period acquired income and the recognition of the expenses in the relationship with the income.

b. Statement of Changes in Equity

Statement of Changes in Equity contains information about the changes capital in a specific accounting period. Changes in the capital

in the period basically occurred due to the addition of deposit transactions or withdrawal of capital and also because of the company earns a profit or loss.

c. Statement of Financial Position

Statement of financial position load information about assets, obligation, and company equity on a specific accounting period. The presentation of assets, obligation, and equity in the balance sheet must be able to describe the financial capabilities of the company.

d. Statement of Cash Flow

Damodaran (2002) stated that “the statement of cash flow can be viewed as an attempt to explain how much the cash flow during period was and why the cash balance changed during the period”. Statement of Cash Flow contains information about the source of fund (cash) obtained and for what activities fund used. Cash Flow statements provide the ability of the company in cash management. The source and cash usages can be known to others with how to compare the two posts of the balance sheet at the end of the period sequentially. The change from an activity in the two scales compared can help to know the impact of cash.

5. Educational Comic "Accounting Days"

a. Definition of Educational Comic

Comic is a visual media in two dimensions form. McCloud in Gumelar (2011) explained that the comic is the image of the lining in a deliberate order intended to convey the information or produce an aesthetic response from the reader. Waluyanto (2005: 51) stated that a comic is a form of visual communication media that has the power to deliver information and easily understood by the reader. Sudjana (2013: 63) defined comic as a form of the cartoons which reveals the characters as a story in the explanation which is linked with the picture and designed to provide the reader with entertainment. Arroio (2011: 94) stated that "comic is a graphic media which picture is utilized in order to convey narrative by using text, ambiguity, symbolism, design, iconography, literary technique, mixed media, and stylistic elements of art to build a subtext of meanings".

Based on the definition above, Educational Comic is a graphic media that can accommodate and convey the message of learning through the words and pictures that are composed fluently into illustrate story. The educational comic is a type of visual media that can be used to learning media.

b. Educational comic as a visual media

Sudjana (2013: 19) explained that the visual media used to explain verbal media so it allows the students to more easily understand the discussed message in the learning process. Baidawi (2013: 57) explains that visual media in learning is everything that can be seen by eyes and brought into the class as visual teaching media to support the learning process. Educational Comic is one of the types of visual media that facilitate the transfer of information between visual media and verbal media.

c. The advantage and disadvantage of Educational Comic

Wurianto (2009) stated that there are advantage and disadvantage of using comics as a learning media. The advantages of comics as a learning media are as follows:

- 1) Comics can motivate students during the teaching and learning process
- 2) The comic consists of pictures of which is the media that can improve the quality of learning
- 3) Comics can be revived interest in reading and direct the students to the discipline of reading
- 4) The comic is part of the popular culture.

The disadvantages of the educational comic include:

- 1) Comics can limit the imagination

- 2) Delivery of the subjects through the media comics is too simple
- 3) Using the media comics only effective given to learners visual style.

d. Elements of Educational Comic

Educational comic as one of the visual media has the elements of visual media. Munadhi (2013) mention the outline of the elements that are located on the visual media, some of which consists of:

- 1) The Line
- 2) The Form
- 3) Colors
- 4) Texture
- 5) The simplicity
- 6) The emphasis

e. The function of Educational Comic as Learning Media

Educational comic as learning media has functions to convey the message of learning. In this case, learning point on a process of communication between students (learners) and learning resources (educational comic). (Waluyanto, 2005: 51-52).

f. Educational Comic "Accounting Days"

Educational comic "Accounting Days" is used to convey the message of learning through the words and pictures that are composed by fluently to illustrate a story that can be used for learning Financial Statements of trading company materials. The title of the "Accounting

Days" on the educational comic took to describe an accountant daily on trading company.

Educational comic "Accounting Days" aims to provide a description of the story to the students about the Financial Statements of trading company material. This Educational Comic is expected to provide a better understanding to the students associated with the reporting phase in the cycle of accounting in trading company.

g. Assessment of Educational Comic

This educational comic assessment based on the following:

1) Material aspects

- a) The clarity of learning materials
- b) The suitability of the Educational Comic with the purpose of the lesson
- c) The suitability of the use of the term accounting
- d) Educational comic attractiveness as learning media

2) Media aspects

- a) The accuracy of the size
- b) Setup of the pictures
- c) Picture attractiveness
- d) The simplicity of learning media
- e) Integrity visual aspect

f) The suitability of the pictures or illustrations with the elements of the students

g) The clarity of the narrative

3) Language Aspects

a) The simplicity of the language

b) The suitability of the language with the level of the age of the students

c) The suitability of the language used by the characters in the comics.

6. Research and Development of Four-D Model

Mulyatiningsih (2013: 194) stated one model of research and development in learning systems is Four-D model. This model consists of define, design, development, and dissemination developed by Thiagarajan..

The stage of Four-D model according to Thiagarajan in Mulyatiningsih (2013: 195-198) are as follows:

a. Define

This stage is conducted with a purpose to define the need of development. This stage generally carried out a need analysis, product development requirements which accordance with user needs and research and development model for product development. Thiagarajan

in Mulyatiningih (2013: 195-196) analyzed five activities done in this stage, there are as follows:

1) Front and analysis

Researcher conducts initial analysis to improve the efficiency and the effectiveness of product development.

2) Learner analysis

Researcher reviews learners characteristics.

3) Task Analysis

Researcher analysis the main task that must be acquired by learners in order to achieve minimal competence.

4) Concept Analysis

Researcher analysis the concepts that will be taught and arranged the steps that will be done rationally.

5) Specifying instructional objectives

Researcher writes learning objectives and expected behavioral changes after using development product.

In the context of teaching materials development, define stages are done by these steps, as follows:

1) Curriculum analysis

Researcher needs to examine the curriculum which applicable in schools. This step aims to establish the competencies to be developed.

2) Learners characteristics analysis

Learners characteristics should be known to compile the teaching materials that match with learners academic ability.

3) Material analysis

This analysis is done by identifying the material that needs to be taught, as well as collecting and selecting relevant material to developed instructional material.

4) Specifying instructional objectives

When developing teaching materials, it is necessary to formulate the learning objectives and competencies that will be achieved. This step is useful for limiting researcher to not deviate from initial goal of developing teaching materials.

b. Design

Thiagarajan in Mulyatiningih (2013: 197) divided this stage into four steps, as follows:

1) Constructing Criterion-Referenced Test

This step is conducted to determine learners ability.

2) Media Selection

This step started by selecting learning media in accordance with learners characteristics.

3) Format Selection

This step started by selecting the form of learning media that adjusted with learning media that will be used.

4) Initial Design

This step has a purpose to simulate material display with the media that have been designed.

c. Develop

Thagarajan (Mulyatiningsih, 2013) divided this stage into two steps, as follows:

1) Expert Appraisal

This step is a technique to validate or assess the feasibility of designed product. This step is evaluated by the experts.

2) Developmental Testing

This step is designed product testing on the real subject. In this step required a response from the user.

d. Disseminate

Thiagarajan (Mulyatiningsih, 2013) divided disseminate stage into three steps, there are as follows:

1) Validation testing

In this step, the revised product is implemented to the real subject.

2) Packaging

This is done with the aim: the product can be used by others.

3) Diffusion and adaption

This step is done with the aim: developed product can be diffused and adapted by the subject.

B. Relevant Research

Some research related to this research are as follows :

1. The research done by Huriyah on 2015 entitled Developing a Digital Comic as One of Learning Media to Improve Students' Motivation in The Introduction of Banking for Grade X Accounting Student at SMKN 1 Bantul Academic Year of 2014/2015. The results of this research showed that digital comic learning media is worthy to be used. Assessment scores by material experts are 4.19 which include in the worth category. Valuation score which done by media expert is 4.2 include in a feasible category, and the response of the students is 4.04 including in the worth category. In the field tests, digital comic successfully increased the motivation of students from 3,9 to 4.44. Thus the digital comic learning media worthy to be used in the introduction of banking learning in class X at SMK. Research done by Huriyah only

focused on developing comic as a learning media for vocational high school students. While this research is focused on developing comic as a learning media for high school students. The similarity between research done by Huriyah and this research is the use of comics as a learning media. While the difference lies in the research object, subject research, and used the material.

2. The research done by Deashara Ayrien Hayuwari in 2016 entitled *Pengembangan Media Pembelajaran Komik Foto Untuk Meningkatkan Motivasi Belajar Siswa kelas XI Program Studi Akuntansi SMK Negeri 1 Godean Tahun Ajaran 2015/2016*. The results of this research showed that the feasibility of learning media comics photos based on the results of the assessment: 1) Material experts that obtained an average of 3.8 including in worth category. 2) media experts obtained an average of 3.37 include in a very worthy category. 3) Learning accounting practitioner (teacher) obtained an average of 3.3 include in a very worthy category. The implementation of learning media comics, students looked very enthusiastic, there is no chat about learning using media comics photos. Learning Media comics photos can increase the learning motivation of the students of Accounting class XI 2 SMK Negeri 1 Godean of 0.42 included in a medium category. The research done by Deashara only focused on developing comic as a learning media for vocational highschool students. Therefore, this research

focused on developing comic as a learning media for high school students. The similarity research done by Deashara is the use of learning media comics to increase learning motivation. The difference between this research with the research done by Deashara located on the object that is examined and the subject of the research.

3. The research done by the Fidya Rizka Anggraeni in 2016 entitled *Pengembangan Komik sebagai Media Pembelajaran Akuntansi pada Materi Akun-Akun Perusahaan Dagang untuk Siswa SMA Kelas XII SMA Negeri 1 Sedayu*. The results of this research showed that: 1) media comics accounting has been developed through the procedures develop Four-D, Define, Design, Develop, Disseminate. 2) feasibility study by material experts with the average score 4.88 include in a very worthy category. Feasibility assessment by media experts with an average of 4.8 scores included in a very worthy category. The feasibility assessment of accounting teachers with an average of 4.4 scores includes in a very worthy category. 3) Class XII Social SMA Negeri 1 Sedayu shows a positive response of the accounting comic media. This is shown by the data obtained the average 4.3 score included in a very worthy category. Thus, the comics accounting developed very worthy to be used as an accounting learning media. The research conducted by Fidya only focused in developing accounting learning media on *Akun-akun pada perusahaan dagang* material. The research also only focused

on development of comic as learning media. This research will use *Laporan pada Perusahaan Dagang* material on Educational Comic “Accounting Days”. Educational Comic “Accounting Days” that developed not only for accounting learning media, but it has a purpose to improving Students Learning Motivation on Accounting Subject. The similarity between research done by Fidya and this research is the use of comic as a learning media, while the difference between this research and the research done by the Fidya located on the research object, subject research, and the use of material.

4. The research done by Miranda Wahyuning Tyas, Sri Wahyuni, and Yushardi in 2015 entitled *Pengembangan Bahan Ajar IPA berupa Komik Edukasi pada Pokok Bahasan Objek IPA dan Pengamatannya di SMP*. The results of this research showed that the learning materials science-based educational comic logically categorized as valid, motivation learning of students after using teaching materials are categorized as motivated and learning in line with the students are categorized as valid. Research done by Miranda only focused on developing Educational Comic as a learning media. While this research have purpose not only to develop a learning media, but also to improve Students Learning Motivation on Accounting Subject. Similarities between this research and research done by Miranda Sri, and Yushardi located on the use of comics as a learning media, while the difference

lies on the subject of research as well as the materials used in the educational comic.

5. The research done by Rasiman and Agnita Siska in 2014 entitled Development of Mathematics Learning Media E-Comic based on Flip Book Maker to Increase the Critical Thinking Skill and Character of Junior High School Students. This research showed that (1) the development of mathematics learning media e-comic based on flip book maker has reached a valid indicator, (2) the mathematics learning media e-comic based on flip book maker effective to improve junior high school students' critical thinking skills and (3) the mathematics learning media e-comic based on flip book maker can foster the students value such as: discipline, cooperation, honesty, confidence, and perseverance. The research done by Rasiman and Agnita focused on mathematics learning media e-comic, while this research is focused on developing educational comic as accounting learning media the research done by Rasiman and Agnita using digital comic as a developed learning media and this subject of this research in junior high school students while in this research is using printed comic as developed learning media and this subject of research is senior high school students. The similarity between this research and research done by Rasiman and Agnita is developing comic as learning media.

C. Conceptual Framework

Learning is a process of communication in transferring knowledge from teacher to students. Learning strategies is one of the factors that teacher has to observe in teaching and process of learning. One of the criteria of learning strategies is the use of learning media in learning strategies. Learning Media is a tool used to convey the message of learning. The use of appropriate learning media on learning process can cultivate student motivation to learn more about the lessons that have been taught. Learning Media that is often used in accounting lesson at SMA Negeri 5 Yogyakarta are the textbook and exercise given by the teacher. This causes the learning process is centered on the teacher and the textbook as the only learning media to obtain the learning materials. The use of limited learning media make students feel bored in receiving the learning thus could decrease Student Learning Motivation about Accounting subject. Therefore, development of Accounting Learning Media in Accounting subject is needed.

One type of the development of learning media is using comic in conveying the learning materials. The use of comic as learning media can improve the learning quality because comic is able to stimulate the students to pay attention to the material and make it easier for students to understand the meaning or the message which delivered in learning. So the use of comic as a

learning media is able to increase the Students Motivation in studying learning materials.

The development of educational comic "Accounting Days" as learning media has a purpose to meet the needs of learning resources on accounting subject in the competency of financial statements of trading company learned in high school classes XII. This development using qualitative approach and development research method that includes define, design, development and disseminate stages.

The development of educational comic "Accounting Days" using Four-D model. There are four stages in Four-D model i.e define, design, develop, and disseminate. The feasibility test of products in this research is done through some process there are making Educational Comic "Accounting Days", then validated by material expert, media expert, and accounting learning practitioner then, it will be tested to students. The purpose of validation is to obtain the correction and suggestion about the product that has been developed. The developmental testing aimed to know the feasibility of products that developed. After the product is feasible enough to be tested to research subject, the next step is validation testing of developed media to measure students' learning motivation after using developed media.

D. Research Paradigm

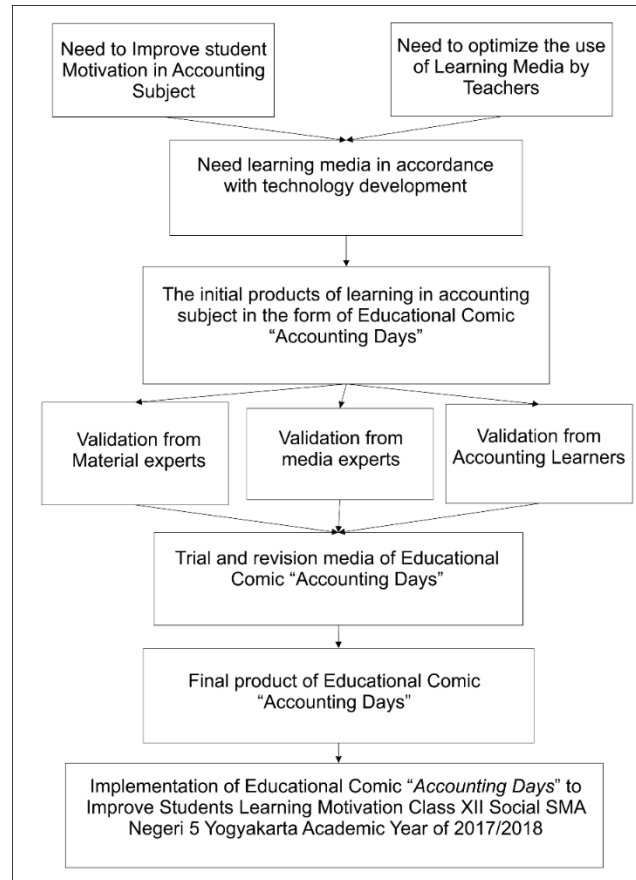


Figure 1. Research Paradigm

E. Research Questions

Based on conceptual framework that has been described previously, then in this research will be asked some questions , there are as follows:

1. How is the Development of Educational Comic "Accounting Days" as Accounting Learning Media to improve Students Learning Motivation of

class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018?

2. How is the feasibility of Educational Comic "Accounting Days" as Accounting Learning Media to improve Learning Motivation of the students of class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018 based on material expert assessment/validation?
3. How is the feasibility of Educational Comic "Accounting Days" as Accounting Learning Media to Improve Students Learning Motivation of class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018 based on media expert assessment/ validation?
4. How is the feasibility Educational Comic "Accounting Days" as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018 based on assessment/validation from accounting learning practitioner and students ?
5. Does Educational Comic “Accounting Days” able to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018 ?

CHAPTER III

RESEARCH METHOD

A. Type of Research

This research is a research and development (R&D) type. Sugiyono (2014: 297) stated that the research and development (R&D) is a research method used to produce current products and test effectiveness of the products.

The development of Educational Comic "Accounting Days" as Learning Media using a Four-D model developed by Thiagarajan and Semmel in Mulyatiningsih (2012: 179-183). There are four stages in this Four-D development research there are define, design, develop, and disseminate.

B. Place and Time of Research

This research conducted at SMA Negeri 5 Yogyakarta is located in Jalan Nyi Pembayun 39, Kotagede, Yogyakarta. This research conducted in January until February 2018, while the reporting stage will be carried out in February until April 2018.

C. Subject and Object of Research

The subject in this research is 24 students of Class XII Social 1, and 24 students of Class XII Social 2 SMA Negeri 5 Yogyakarta which selected based on the observation result about Students Learning Motivation in Accounting subject. In addition, another subject of this research are material expert, media

expert, and accounting teacher of class XII Social SMA Negeri 5 Yogyakarta,.
The object in this research is the Development of Educational Comic
"Accounting Days" as Learning Media for the students of class XII Social SMA.

D. Operational Definitions

The definition operational in this research as follows:

1. Research and Development

Research and development of education and learning is a research to validate the products of education and learning that aims to improve the quality of education.

2. Educational Comic

Educational comic is a comic that convey the learning message through words and images that arranged coherently to describe a story. An educational comic as a learning media has purpose to convey learning message and attracted the interest of the readers. The products which is produced in this research is an Educational Comic with the material of Financial Statements of trading company.

3. Accounting Learning

Accounting is the process of the recording, classifying and reporting financial information that will be used as reference in decision-making. Accounting learning is a process of transferring knowledge about accounting objectively from teacher to students.

4. Learning Motivation

Learning motivation is students' motive which cause the students to follow the learning process, so the learning goals can be achieved.

E. Research Procedures

The procedure of this research adapted Four-D model developed by Thiagarajan (Mulyatiningsih, 2013: 195) which consists of 4 stages of development, i.e. define, design, develop, and disseminate. Development procedure of Educational Comic "Accounting Days" in accordance with the adaption of Four-D development model are as follows:

1. Definition Stage

This stage has a purpose to establish and defines the terms of learning media development. Definition stage consist of four steps, as follows:

a. Curriculum analysis

Curriculum analysis has a purpose to determine the competence of developed learning media. This analysis is done by analyzing the curriculum-rate used in Class XII Social SMA Negeri 5 Yogyakarta, and analyzing core competency (KI) and basic competency (KD) that will be uside in developed learning media.

b. Students Characteristics Analysis

This analysis has a purpose to know the characteristics of students who used Educational Comic learning media. This analysis includes individual academic ability analysis, physical characteristic analysis.

c. Material Analysis

Material analysis is done by identifying the material that will be used in Educational comic, and selecting the material that suitable with students condition. The material that will be used in Educational Comic “Accounting Days” is Financial Statements of Trading Company.

d. Specifying Instructional Objectives

This stage has a purpose to limit the researcher to not deviate from the original purpose of developing Educational Comic. The purpose of developing Educational Comic “Accounting Days” is to improving Students Learning Motivation on Accounting Subject.

2. Design Stage

This stage has a purpose to prepare the initial design of developed learning media. This stage consists of three steps, as follows:

a. Media Selection

Media selection is used to determine the proper media in the presentation of learning materials. The media that selected in this research is Comic. Comic as a learning media is suitable with students characteristics that prefer reading a picture book than a text book.

b. Format Selection

Format selection is used to determine the proper format that suitable with developed learning media. The format that suitable for developing comic as a learning media is visual format.

c. Initial Design

Initial design is the steps of making developed learning media. The researcher was conducted Initial design steps which include:

- 1) Theme selection that adjusted with Financial Statements of trading company material.
- 2) The making of comic characters that can provide Students Learning Motivation.
- 3) The making of Storyline that contains the components of Educational Comic “Accounting Days”.
- 4) Lettering
- 5) Packaging and Finishing

3. Development Stage

This stage consists of experts' appraisal and developmental testing. The purpose of this stage is to develop learning media that has been revised based on experts' appraisal. This stage consists of two steps, as follows:

a. The Experts' Appraisal

Experts' appraisal is a technique to validate or assess the feasibility of designed product. Educational comic "Accounting Days" as a developed accounting learning media will be validated by experts. The experts consist of material expert and the media expert and Accounting Learning Practitioner in SMA Negeri 5 Yogyakarta.

b. Developmental Testing

Developmental Testing is designed product testing on real subject. In this step required response from user who will use developed learning media. Developmental testing of Educational Comic "Accounting Days" will be done in Class XII Social SMA Negeri 5 Yogyakarta.

4. Disseminate Stage

Disseminate stage is the stage of using Educational Comic “Accounting Days” as learning media on a wider scale. Disseminate stage consists of two steps, there are as follows:

a. Validation Testing

Validation testing is done to measure the improvement of Students Learning Motivation of Class XII Social after using Educational Comic “Accounting Days” as Accounting Learning Media.

b. Packaging, Difusion, and Adoption

After validation testing, Educational Comic is package and ready to be disseminated as accounting learning media for students.

F. Data Collection Technique

Data collection techniques that will be used in this research is questionnaire. Sugiyono (2014: 142) stated that questionnaires are a technique of data collection conducted by giving some questions or a written statement to the respondents. Questionnaires in this research is used to gather feasibility data of Educational Comic "Accounting Days" from materials expert, media expert, accounting learning practitioner and students. Questionnaires are also used to collect the response of the Students Learning Motivation before and after using Educational Comic "Accounting Days".

G. Research Instrument

The research instruments in this research consists of two types, as follows:

1. Questionnaires about Students Learning Motivation

Questionnaires about Students Learning Motivation is used as a form of student response before and after using Educational Comic “Accounting Days”. The questionnaires used closed question, so the questionnaires has been provided answers and respondents simply choose the answer. Questionnaires arranged by using Likert Scale with modification (1-4). The provided answer option are SA (Strongly Agree) = 4, A (Agree) = 3, D (Disagree) = 2, and SD (Strongly Disagree) = 1. The grilles questionnaires instrument about Students Learning Motivation is presented in table 1 as follows:

Table 1. The Grilles of Students’ Learning Motivation Questionnaire

No	Aspects	Indicators	Number Details
1.	Intrinsic motivation	1. Desire for success 2. Belief in themselves 3. Desire and need to learn 4. Hope and Ideals of the future	1,3,11 2.4*,6.9 5,8,10,12 7*,13,16,17
2.	Extrinsic motivation	1. Award for learning 2. Conducive and interesting activities in learning	20, 18*, 21 14, 15*, 19, 22, 23, 24, 25
The number of items			25

*) Negative statement

Source: Uno (2013) with modification

2. Questionnaires for Feasibility Test

a. The validation sheet for material expert

The validation sheet is used to evaluate the material aspects in Educational Comic "Accounting Days". The questionnaire used mixed question because there were closed questions and opened questions. Respondents choose the provided answer and write the answer in narrative form. Questionnaire arranged by using Likert Scale (a scale of 5). The provided answer options are: 5 (very good), 4 (good), 3 (enough), 2 (bad), 1 (very bad). The grilles' assessment of the materials showed in Table 2 as follows:

Table 2. The Grilles of Validation Sheet for Material Expert

No	Aspects	Indicators	Number Details
1.	Material Quality	1. The accuracy of content 2. The relevance and correctness of materials and clarity of lesson topics 3. The scope and sequential of material, as well as the suitability of difficulty level 4. The relevance of the condition of the students 5. The use of language	1, 2 3, 4, 5 6, 7, 8, 10 9,13,14 11,12
2.	Usefulness	1. Help in learning 2. Facilitate students understanding and Increase students attention learning materials	15,16 17, 18
The Number of Items			18

Source: Wahono (2006) with modification

b. The validation sheet for media expert

This validation sheet used by media experts to assess Educational Comic "Accounting Days" media that is seen from the side of learning media. The questionnaire used mixed question because there were closed questions and opened questions. Respondents choose the provided answer and write the answer in narrative form. Questionnaire arranged by using Likert Scale (a scale of 5). The provided answer options are: 5 (very good), 4 (good), 3 (enough), 2 (bad), 1 (very bad). The grilles of media aspect validation is showed in table 3 as follows :

Table 3. The Grilles of Validation Sheet for Media Expert

No	Aspects	Indicators	Number Details
1.	Graphics	1. The suitability of the form, size, layout, letters, object, and cover attractiveness	1, 2, 3, 5
		2. The contrast and combination of letter	4, 6
2.	The Content Layout	The consistency, accuracy and compliance of the layout	7, 8. 9
3.	Typhography	1. The suitability of balloon text with dialog, letter variaton, and accuracy of space	12, 13, 14
		2. Easy to Read	10,11,15
4.	The illustration	1. The suitability of the illustration and the balance of the material and entertainment	16, 17, 18
		2. Attractive and clarity	19, 20
The number of items			20

Source: Wahono (2006) with modification

c. The validation sheet for accounting learning practitioners

This sheet is used by the accounting learning practitioner (teacher) to assess Educational Comic "Accounting Days" media from material aspects, language aspects, and presentation aspects. The questionnaire used mixed question because there were closed questions and openend questions. Respondents choose the provided answer and write the answer in narrative form. Questtionnaire arranged by using Likert Scale (a scale of 5). The provided aswere options are: 5 (very good), 4 (good), 3 (enough), 2 (bad), 1 (very bad). The grilles of validation sheet is showed in table 4 as follows:

Table 4. The Grilles of Validation Sheet for Accounting Learning Practitioners

No	Aspects	Indicator	Number Details
1.	Material Quality	1. The accuracy of content 2. The completeness of the material 3. Sequential of material and clarity of the lesson topics 4. Relation between example with the environment 5. The use of language	1, 2, 3 4, 5 6, 7, 8 9,10,13,14 11,12
2.	Usefulness	1. Help in learning and media support for the independence of the students 2. Facilitate students understanding and Provide the focus of attention	15, 16 17,18
3.	Presentation	1. The suitability of the form, size, layout, letters, and an object 2. The narrative, pictures, and characters and presentational attractive characters 3. Easy to Read	19, 20 21,22,23,24,25, 26 28,29,30
4.	Language	1. The clarity of the use of letters and language in comics 2. The suitability with the level of social development and language support for understanding the material 3. The accuracy of term, and correctness of language usage	32,33,34 31, 36 35, 37
The number of items			37

Source: Wahono (2006) with modification

d. The validation sheet for students

The validation sheet is used by the students to assess Educational Comic "Accounting Days" media from material aspects and presentation aspects. The questionnaire used mixed question because there were closed questions and openend questions. Respondents choose the provided answer and write the answer in narrative form. Questionnaire arranged by using Likert Scale (a scale of 5). The provided answer options are: 5 (very good), 4 (good), 3 (enough), 2 (bad), 1 (very bad). The grilles of validation sheet is showed in table 4 as follows:

Table 5. The Grilles of Students Validation Sheet

No	Aspects	Indicator	Number Details
1.	Material Quality	1. The completeness of the material	1, 2
		2. Sequential of material and relation between examples with environment	3, 6
		3. The use of language	4, 5
2.	Usefulness	Facilitate students understanding and Provide the focus of attention	7, 8
3.	Presentation	The narrative, pictures, and characters and presentional attractive characters	9, 10, 11, 12, 13, 14, 15
The number of items			15

Source: Wahono (2006) with modification

H. Validity and Reliability of Instruments

The instrument used for research needed trial test. The purpose of this trial test is to get information about the validity and the reliability of the instruments. Instrument trial tests conducted at SMA Negeri 5 Yogyakarta. The subject for this trial test are 30 students of Class XII Social SMA Negeri 5 Yogyakarta. The instrument that has trial test is Students' Learning Motivation questionnaire.

1. Validity Test

Arikunto (2006: 168) stated that the validity is a measure that shows the level of validated instrument. An instrument is valid if the instrument is able to measure the data from tested variables. The formula that is used to test the validity of the instrument is the Correlation Product Moment (Karl Pearson), there are as follows:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\}\{N\sum Y^2 - (\sum Y)^2\}}}$$

Description:

R_{xy} : Coefficient correlation between the X and Y variable
 $\sum X$: The amount of the value of the X
 $\sum Y$: The amount of the value of Y
 $\sum XY$: The number of times the X and Y scores
 N : The number of subject

(Arikunto, 2010: 213)

Based on Arikunto (2010: 213), an instrument said to be valid when r_{count} is greater or equal to the rank of significant r_{table} 5%. But if r_{count} smaller than r_{table} then the instrument is not valid. The validity test result of Students' Learning Motivation questionnaire is summarized in Table 6 as follows:

Table 6. Validity Test Result of Students' Learning Motivation Questionnaire

Variable	Number of Starting Item	Number of Invalid Item	Number of Valid Item
Students' Learning Motivation	25	5	20

Source: Processed research data

2. Reliability Test

The second requirement of a good instrument is the instrument must be reliable. Arikunto (2006: 178) stated that the reliability is the point of the understanding that an instrument can be trusted enough to be used as a tool for data collector because the instrument is qualified. A formula which is used to test the reliability of the instrument is the Alpha formula as follows:

$$r = \left(\frac{n}{(n-1)} \right) \left(1 - \frac{\sum \sigma_i^2}{\sum \sigma_t^2} \right)$$

Description:

R : Reliability to search

N : Many items

$\sum \sigma_i^2$: The number of score variance each item

$\sum \sigma_t^2$: Variance total

(Arikunto, 2010: 239)

According to Thorndike and Hagen in Wagiran (2013: 307) when Alpha coefficient > 0.5 then the instrument is reliable. Furthermore, the result of reliability test were interpreted with correlation coefficient guidelines to provide the interpretation of the correlation coefficient. The guidelines table is showed in Table 7 as follows:

Tabel 7. Correlation Coefficient Guidelines

Coefficient Interval	Interpretation
0,00 – 0,199	Very Low
0,20 – 0,399	Low
0,40 – 0,599	Being
0,60 – 0,799	Strong
0,80 – 1,000	Very Strong

Source: Sugiyono (2014: 184)

The reliability test result of Students' Learning Motivation questionnaire can be seen in Appendix 3a. The summary of reliability test result is showed in Table 8 as follows:

Table 8. Summary of Students' Learning Motivation Questionnaire Reliability Test

Variable	Cronbach Alpha Coefficient	Reliability Level
Students' Learning Motivation	0,898	Very Strong

Source: Processed research data

Based on Table 8, it showed that Students' Learning Motivation questionnaire had cronbach alpha result amounted to 0,898. Based on correlation coefficient guidelines in Table 7, Students' Learning

Motivation questionnaire was in “Very Strong“ category. So, Students’ Learning Motivation questionnaire is reliable to use in this research.

I. Data Analysis Techniques

Data analysis is a process of searching and arranged in a systematic data obtained from the results of the interview, field note, and documentation with organize the data into a category, write out into units, perform the synthesis, compiled into the pattern, select an important part that will be studied as well as making conclusions, so it can be easily understood by themselves and others (Sugiyono, 2014: 244).

The data that has been obtained from materials expert, media expert, accounting teacher and students are analyzed using descriptive analysis technique. Descriptive analysis techniques used in this research is as follows:

1. Qualitative Descriptive Analysis

This qualitative descriptive analysis techniques used to process the data in form of critics, and suggestion from materials expert, media expert, and accounting teacher validation, also from students respond.

2. Quantitative Descriptive Analysis

Quantitative descriptive analysis techniques in this research are used to process the data from product validation questionnaires by material expert, media expert, and accounting practitioners. This analysis also used to process the data from Students Learning Motivation questionnaire.

The steps that need to be done in analyzing the feasibility data educational comic media "*Accounting Days*" are as follows:

- a. Change the qualitative data into quantitative data

Quantitative data from product validation questionnaire of material expert, media expert, accounting learning practitioner, and students respond, are analyzed with descriptive terms in table 9 as follows:

Table 9. Scoring Rules with Likert Scale

Alternate Responses	Your Score
Very Good	5
Good	4
Enough	3
Bad	2
VeryBad	1

Source: Sugiono (2014: 93)

- b. Calculate the mean score on validation questionnaire

The formula is:

$$\bar{X} = \frac{\sum X}{n}$$

Description:

\bar{X} : The average Scores

N : The number of items

$\sum X$: The number of items score

Sukardjo in Huriyah (2016: 59)

- c. Converting the mean score

The value of the each component mean score that obtained is converted to qualitative data in the form of product category. Conversion guidelines are showed in Table 10 as follows:

Table 10. The Conversion of Quantitative Data into Qualitative Data

The Interval Score	Score	Category
Above (Mi + 1,8SDi) to (Mi + 3SDi)	Above 4.2 to 5	Strongly Feasible
Above (Mi + 0,6SDi) to (Mi + 1,8SDi)	Above 3.4 to 4.2	Feasible
Above (Mi - 0,6SDi) to (Mi + 0,6SDi)	Above 2.6 to 3.4	Moderately Feasible
Above (Mi - 1,8SDi) to (Mi - 0,6SDi)	Above 1.8 to 2.6	Not Feasible
(Mi - 3SDi) to (Mi - 1,8SDi)	Above 1 to 1.8	Strongly Not Feasible

Source: Wagiran (2013: 337)

Mean ideal (Mi) and standard deviation ideal (SDi) obtained

based on the formula as follows :

$$Mi = \frac{1}{2} (\text{ideal maximum score} + \text{ideal minimum score})$$

$$SDi = \frac{1}{6} (\text{ideal maximum score} - \text{ideal minimum score})$$

Description:

Mi : The average ideal

SDi : Standard deviation ideal

Ideal maximum score = 5

Ideal minimum score = 1

While the steps used to analyze the data from Students Learning Motivation is as follows:

- a. Change the qualitative data into quantitative data

The quantitative data from Students Learning Motivation questionnaire is analyzed with descriptive terms in Table 11 as follows:

Table 11. Scoring Item Criteria on Students' Learning Motivation Questionnaire

Alternate Responses	Your score for the statement	
	Positive	Negative
Strongly Agree (SS)	4	1
Agree (S)	3	2
Do Not Agree (TS)	2	3
Strongly Disagree (STS)	1	4

Source: Sugiyono (2014: 93) with modification

- b. Calculate the mean score of each indicators of questionnaire

The formula is:

$$\bar{X} = \frac{\sum X}{n}$$

Description:

\bar{X} : The average Score

N : The number of items

$\sum X$: The number of items score

Sukardjo in Huriyah (2016: 59)

- c. Converting the mean score

The guidelines used for interpreting the value of each indicator mean score is presented in Table 12 as follows:

Table 12. The Conversion of Quantitative Data into Qualitative Data

No	Interval Score	Score	Category
1	Above (Mi + 1,5SDi) to (Mi + 3SDi)	Above 3.25 to 4	Very High
2	Above (Mi+ 0,6SDi) to (Mi + 1,5SDi)	Above 2.5 to 3.25	High
3	Above (Mi - 0,6SDi) to (Mi + 0,6SDi)	Above 1.75 to 2.5	Low
4	(Mi - 3SDi) to (Mi - 1,5SDi)	Above 1 to 1.75	Very Low

Source: Wagiran (2013: 337)

Mean ideal (Mi) and standard deviation ideal (SDi) obtained based on the formula as follows :

$$Mi = \frac{1}{2} (\text{ideal maximum score} + \text{ideal minimum score})$$

$$SDi = \frac{1}{6} (\text{ideal maximum score} - \text{ideal minimum score})$$

Description:

Mi : The average ideal

SDi : Standard deviation ideal

Ideal maximum score = 5

Ideal minimum score = 1

The developed media can increase Students Learning Motivation if there is a change in Students Learning Motivation before and after using the developed media.

- d. The analysis to calculate the improvement of Students Learning Motivation

The techniques used to analyze the improvement of student learning motivation is using correlated "T" test. This test is done to know the comparison between Students' Learning Motivation before and after using Educational Comic "Accounting Days". In addition, the comparison of Students' Learning Motivation also done by using control group. The control group in this research are students of class XII Social 1. Calculation correlated "T" test can be done with the formula as follows:

$$t = \frac{\overline{X}_1 - \overline{X}_2}{\sqrt{\frac{s_1^2}{n_1} + \frac{s_2^2}{n_2} - 2r \left(\frac{s_1}{\sqrt{n_1}} \right) \left(\frac{s_2}{\sqrt{n_2}} \right)}}$$

Description:

\overline{X}_1 = The mean score of control group

\overline{X}_2 = The mean score of treatment group

s_1 = Standard deviation of control group

s_2 = Standard deviation of treatment group

s_1^2 = variants of control group

s_2^2 = variants of treatment group

r = correlation between two group

(Sugiyono, 2007: 122)

The value of t_{count} matched with significant t_{table} on equal to 5%, when t_{count} higher than t_{table} so it can be known that there is a significant difference between the Students' Learning Motivation before and after using Educational Comic "Accounting Days".

CHAPTER IV

DEVELOPMENT RESULT

A. Description of Research

1. Description of Data

a. Physical Condition of School

SMA Negeri 5 Yogyakarta located in Jalan Nyi Pembayun 39 Kotagede, Yogyakarta. This School has 30 classrooms for class X, XI, and XII. In addition, SMA Negeri 5 Yogyakarta had a principal room, vice principal room, administrative room, picket room, counseling room, library room, laboratory, medical room, praying room, canteen, students store, parking lot, and field used for ceremonies and physical education learning.

b. The Condition of Clas XII Social

Class XII Social in SMA Negeri 5 Yogyakarta amounted to 73 students divided into three classes, i.e 24 students in Class XII Social 1 and XII Social 2, and 25 students in Class XII Social 3. Facilities in the classroom are a whiteboard, LCD, tables, chairs, speakers, clock, bulletin board, and fan. All facilities in the classroom are in good condition.

2. Description of Research Subject

Subjects in this research are material expert, media expert, accounting teacher, and students of class XII Social SMA Negeri 5 Yogyakarta. The research subject can be seen in Table 13 as follows:

Table 13. Research Subjects

No	Research Subjects	Description
1.	Material Expert	Adeng Pustikaningsih, M.Si
2.	Media Expert	Rizqi Ilyasa Aghni, M.Pd
3.	Accounting Teacher	Dra. Eviarti
4.	Students of Class XII Social	a. 24 students of Class XII Social 1 as students of a control group b. 24 students of Class XII Social 2 as treatment group

3. Description of Research Settings

This research conducted at SMA Negeri 5 Yogyakarta located at Jalan Nyi Pembayun 39 Kotagede, Yogyakarta. This research conducted in December 2017 until March 2018. The procedure of this research consists of several stages explained in Table 14 as follows:

Table 14. Schedule of Development Research Implementation

No	Development Procedure	Activities	Time of Implementation
1.	Definition Stage	a. Curriculum analysis b. Students characteristics analysis c. Material analysis d. Specifying instructional objectives	December 2017
2.	Design Stage	a. Media selection b. Format selection c. Initial design	December 2017 until January 2018
3.	Development Stage	a. Experts appraisal b. Developmental testing	February 2018
4.	Dissemination Stage	a. Validation Testing b. Packaging, diffusion, and adoption	February until March 2018

B. Result of Research and Development

The procedures used in this development research are adaptation and modification of Four-D research model which developed by Tiagharajan and Semmel in Mulyatiningsih (2013: 195-199). The procedure consists of 1) Define, 2) Design, 3) Develop, and 4) Disseminate. These research procedures are described as follows:

1. Definition Stage

Activities in this stage have a purpose to fulfill the need analysis of the development of Educational Comic “Accounting Days” as Accounting Learning Media. In need analysis, the researcher observed learning implementation in class XII Social SMA Negeri 5 Yogyakarta. Based on observation made in class XII Social SMA Negeri 5 Yogyakarta, the researcher obtained some information, as follows:

- a. Teacher taught the students use lecture method in explaining the material from accounting book. After the teacher presented the material, the teacher gave task to students. In accounting learning, teacher often dominated in the class.
- b. The learning media used by teacher were PowerPoint slide and accounting books. Whiteboard was used by the teacher to explained examples that not included in the PowerPoint slide. Learning resources

and learning media used by accounting teacher tend to be monotonous for students.

- c. When teacher teaching in the class, 60% of students did not pay attention to teacher's explanation, and only 40% of students were active in the class.

Based on interview with some students of Class XII Social, researcher got some information, as follows:

- a. Students consider Accounting subject as a difficult subject.
- b. According to students, Accounting material which was difficult to understand was Financial statements on trading company
- c. Students always feel sleepy and feel bored when learning accounting subject in the class.
- d. Accounting learning media used by teacher tended to be monotonous and made students feel bored while studying accounting subject.
- e. Students needed an attractive accounting learning media that could provide an understanding of financial statements on trading company material

Based on observation and interview, the definition stage in this research was done by several steps, as follows:

- a. Curriculum analysis

This analysis was done in order to developed product which does not deviate from the learning objectives that included in the curriculum in SMA Negeri 5 Yogyakarta. Researcher conducted an analysis of syllabus as a guide in using the material in the development of Educational Comic

“Accounting Days” as Accounting Learning Media. The material used in the development of Educational Comic “Accounting Days” was financial statements of trading company with the basic competence of preparing the financial statements of trading company.

b. Students characteristics analysis

The result of students characteristics analysis showed that Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta in accounting subject was still low. Almost 60% of students in the class didn't pay attention to the teacher explanation. Students also looked uninspired and sleepy when the teacher explained the material with PowerPoint slide. Based on the result of the analysis, students needed a learning media that could attract students interest to study accounting subject. Students also needed a learning media that could facilitate students in understanding accounting subject material in order to increase students learning motivation on accounting subject.

c. Material analysis

Material analysis was done by identifying financial statement of trading company material which would be used in Educational Comic “Accounting Days” as Accounting Learning Media. The structure of the material is presented in Table 15 as follows:

Table 15. The Structure of Material in Educational Comic “Accounting Days”

No	Indicators	Material
1.	Financial Statements of Trading Company	<ul style="list-style-type: none"> a. Definition of financial statements b. The purpose of financial statements c. Type of financial statements of trading company
2.	Statement of Income	<ul style="list-style-type: none"> a. Definition of income statement b. Accounts in income statements c. Format of income statement d. Preparation steps of income statement e. Example of income statement
3.	Statement of Changes in Equity	<ul style="list-style-type: none"> a. Definition of changes in equity statement b. Preparation steps of changes in equity statement. c. Example of changes in equity statement
4.	Statement of financial position	<ul style="list-style-type: none"> a. Definition of financial position statement. b. Component of financial position statement c. Financial position statement format d. Preparation steps of financial position statement e. Example of financial position statement.
5.	Statement of cash flow	<ul style="list-style-type: none"> a. Definition of cash flow statement b. Preparation steps of cash flow statement c. Example of cash flow statement

d. Specifying instructional objectives

Educational Comic “Accounting Days” as learning media was expected to be able to meet the needs of students of class XII Social SMA Negeri 5 Yogyakarta as accounting learning media that interesting, practical and easy to understand for students. In addition, the development of learning media also expected to improve students’ learning motivation of class XII Social SMA Negeri 5 Yogyakarta in accounting subject.

2. Design Stage

Design stage was done to facilitate the process of media development. The developed media was Educational Comic “Accounting Days”. Design stage is described in the following steps:

a. Media Selection

Media selection in this developed media was adjusted with the need analysis that had been done in definition stage. Based on need analysis, the selection learning media by the researcher was a learning media in form of Educational Comic entitled “Accounting Days”. The process of making Educational Comic “Accounting Days” is described as follows

- 1) Making manual sketches with pencil.
- 2) Sketches that have been created were scanned and outlined with Paint Tool SAI application.
- 3) Basic coloring process.
- 4) The process of adding text to balloon texts.

b. Format Selection

The format selection for this developed learning media was Educational Comic that consists of financial statements of trading company material. Educational comic would be used in book form, so the students could use Educational Comic “Accounting Days” as Accounting Learning Media in the class, and students could use it independently outside the class. The detail of the format used in developing Educational Comic “Accounting Days” is presented in Table 16 as follows:

Table 16. Educational Comic “Accounting Days” format

Design	Description
Form	Books with A5 size full-color printed, cover using ivory paper, and contents using HVS 80 grams paper
Material	Financial Statements of Trading Company
Portion	Preliminary: foreword, and characters introduction content: material presentation cover: developer profile
Function	As accounting learning media in the class or outside the class

c. Initial Design

The developed learning media in form of Educational Comic “Accounting Days” was designed with an attractive display and understandable language. Educational Comic “Accounting Days” as Accounting Learning Media contains financial statements of trading company material. The purpose of the development of Educational Comic “Accounting Days” as accounting learning media was to improve Students Learning Motivation on financial statements of trading company material.

The steps used in preparing the initial design of Educational Comic “Accounting Days” are as follows:

1) Theme Selection

Theme selection used in making Educational Comic “Accounting Days” was adjusted with the material that would be presented in the comic. The theme was about an intern accountant in a trading company who had a job to prepare the company’s financial statements.

2) The Making of Characters

The making of characters in Educational Comic “Accounting Days” was adjusted with the characters of the students of class XII Social SMA Negeri 5 Yogyakarta. This Educational Comic “Accounting Days” had five characters, there are (1) May as an intern accountant, (2) Mas Jo as head of finance department, (3) Jun as an intern accountant, (4) Mba Adel as head of listing division, and (5) Kak Ator as a complement of the comic.

3) The Making of Storyline

Storyline was a guide for comic to apply the learning materials in form of an interesting story. Storyline had a function to facilitate an illustrator to make a comic. The making of storyline in Educational Comic “Accounting Days” consider the education and entertainment

side as a learning media that can increase Students' interest to use Educational Comic "Accounting Day".

4) The Making of Educational Comic "Accounting Days"

After making the storyline, the next step was to create Educational Comic "Accounting Days". The making of this comic was done digitally using Paint Tool SAI software for outlining, coloring was done by using Adobe Photoshop CS6, and for editing was done by using Coreldraw X7.

5) Lettering

Lettering was done by placing the word into the balloon text based on the storyline. In lettering steps, the researcher must aware of the use of the language and a moral value in this developed media.

6) Arrangement and Finishing

The final step in Initial Design was to arrange and finishing the developed media. Arrangement done by arranging title page, foreword, characters introduction, story content, developer profile, and cover page. Initial design Educational Comic "Accounting Days" was printed in comic book form.

3. Development Stage

This stage aimed to produce a revised developed learning media based on advice from experts. This stage consists of several steps, there are as follows:

a. Experts appraisal

The validation of Educational Comic “Accounting Days” as Accounting Learning Media conducted by one material expert, one media expert, and one accounting teacher. Material expert and media expert validation conducted by lecturers of Accounting Education Department, Faculty of Economics, Yogyakarta State University, while accounting learning practitioners validation conducted by accounting teacher of Class XII Social SMA Negeri 5 Yogyakarta. Experts’ appraisal of Educational Comic “Accounting Days” as Accounting Learning Media had a purpose to know the feasibility of Educational Comic “Accounting Days” as Accounting Learning Media in improving Students Learning Motivation. Experts appraisal by material expert, media expert, and accounting learning practitioner are described as follows:

1) Material Expert Validation

Material validation of Educational Comic “Accounting Days” as Accounting Learning Media had a purpose to assess the quality of material aspect and usefulness of Educational Comic “Accounting Days” as Accounting Learning Media. Material validation was validated by Adeng Pustikaningsih, M.Si, lecturer in Accounting Education Department, Faculty of Economics, Yogyakarta State University. The recapitulation result of material validation on

Educational Comic “Accounting Days” as Accounting Learning Media is presented in Table 17 as follows:

Table 17. Recapitulation of Material Expert

No	Validation Aspect	Total Score	Mean
1.	Material Quality	67	4,79
2.	The Usefulness	19	4,75
Average Score		4,78	
Category		Strongly Feasible	

Source: Processed research data

Based on Table 17, it can be seen that the mean score of material quality aspect and usefulness aspect in Educational Comic “Accounting Days” as Accounting Learning Media was 4,78. If it converted into qualitative data based on five-scale rating category according to Wagiran (2013: 337), then material quality aspect and usefulness aspect in this developed media was categorized as “Strongly Feasible”.

2) Media Expert Validation

Media expert validation on Educational Comic “Accounting Days” consists of graphics aspect, content layout aspect, typography aspect, and illustration aspect. The media expert who validate this developed learning media was Rizqi Ilyasa Aghni, M.Pd, lecturer of Accounting Education Department, Faculty of Economics, Yogyakarta State University. The recapitulation of media expert validation on

Educational Comic “Accounting Days” is presented in Table 18 as follows:

Table 18. Recapitulation of Media Expert Validation

No	Validation Aspects	Total Score	Mean
1.	Graphics	26	4,33
2.	Content Layout	11	3,67
3.	Typography	25	4,17
4.	Illustration	22	4,40
Average Score		4,20	
Category		Feasible	

Source: Processed research data

Based on Table 18, it can be seen that the mean score of graphics aspect, content layout aspect, typography aspect, and illustration aspect was 4,20. If it converted into qualitative data based on five-scale rating category according to Wagan (2013: 337), then the aspect of graphics, content layout, typography, and illustration in this developed learning media was categorized as “Feasible”.

3) Accounting Learning Practitioner Validation

Accounting learning practitioner who validated Educational Comic “Accounting Days” is Dra. Eviarti, Accounting teacher in SMA Negeri 5 Yogyakarta. Accounting learning practitioner validation was consists of quality material aspects, usefulness aspects, presentation aspects, and language aspects. The recapitulation of accounting learning practitioner validation is presented in Table 19 as follows:

Table 19. Recapitulation of Accounting Learning Practitioner Validation

No	Validation Aspects	Total Score	Mean
1.	Material Quality	58	4,14
2.	Usefulness	17	4,25
3.	Presentation	48	4
4.	Language	27	3,86
Average Score		4,05	
Category		Feasible	

Source: Processed research data

Based on Table 19, it can be seen that the mean score of validation aspects was 4,05. If it converted into qualitative data based on five-scale rating category according to Wagiran (2013: 337) then the validation aspects of Accounting learning practitioner validation was categorized as “Feasible”.

4) Revision of Experts Appraisal

Revision given by experts to Educational Comic “Accounting Days” had the purpose to minimize errors and made Educational Comic “Accounting Days” feasible to use. Revisions were made based on suggestions provided by material expert, media expert, and accounting learning practitioner. The revisions given by experts are as follows:

a) Revision of Material Expert

There were some parts of Educational Comic “Accounting Days” that need to be fixed based on material quality aspects and usefulness aspects. There are as follows:

(1) The material that presented in Educational Comic “Accounting Days” needs to be improved.

(2) It need an improvement on the illustration of Educational Comic “Accounting Days” in accordance with basic competences.

b) Revision of Media Expert

Based on validation by media expert, there were some parts of Educational Comic “Accounting Days” that need to be fixed. There are as follows:

(1) There were some transparent background in balloon text in Educational Comic “Accounting Days”. The transparent background should be changed with white background.

(2) The size of letters in dialogue in Educational Comic was not in the same size, some letters were too small, and some other letter were too big. The letters should made with the same range size.

(3) Gave some arrows as a connector in some shape on page 16 and 28.

(4) There was clipped balloon text in page 23. Change the place of balloon text.

(5) Cutting between images in examples of financial statements in Educational Comic “Accounting Days” need to be equated each image.

c) Revision of Accounting Learning Practitioner

Based on accounting learning practitioner validation, there were some parts of Educational Comic, that need to be fixed, as follows:

(1) The Sentence in page 2: “*Pasti kalian akan berpikir bahwa akuntan itu pekerjaan yang memusingkan karena selalu berurusan dengan siklus akuntansi*” only focused on negatives’ aspect about accountant, it should be changed into a question, such as “*Apakah yang kalian ketahui tentang seorang akuntan ?*”

(2) The number of account on page 13 was too much, it can improve by adding a page that explained about the correlation between work sheet and financial statements.

b. Developmental testing

After researcher completed revision from experts’ validation, the next step that need to be done was developmental testing of developed learning media. The subject of developmental testing was 24 students of Class XII Social SMA Negeri 5 Yogyakarta that chosen based on the characteristics of the research subject. Developmental testing conducted to test the feasibility of Educational Comic “Accounting Days” as Accounting Learning Media in material aspects, usefulness aspects, and presentation aspects. The recapitulation of developmental testing can be seen in Table 20 as follows:

Table 20. Recapitulation of Developmental Testing

No	Validation Aspects	Total Score	Average	Category
1	Material	597	4,15	Feasible
2	Usefulness	194	4,04	Feasible
3	Presentation	659	3,92	Feasible
Average Score		4,03		
Category		Feasible		

Source: Processed research data

Based on Table 20, it can be seen that the average score of developmental testing is 4,03, if it converted into qualitative data based on five-scale rating category according to Wagiran (2013: 337), then the aspects of developmental testing in this Educational Comic “Accounting Days” was categorized as “Feasible” to be tested to real subjects.

4. Dissemination Stage

a. Validation testing

Validation testing was done to know the improvement of Students’ Learning Motivation after using Educational Comic “Accounting Days” as Accounting Learning Media and to know the effectiveness of Educational Comic “Accounting Days” on improving Students Learning Motivation. Validation testing was done on 24 students of Class XII Social 2 as treatment group, and 24 students of Class Social 1 as a control group.

The data of validation testing were tested using the analysis of mean score of Students’ Learning Motivation and Paired Sample T-Test. There are described as follows:

1) Mean score of Students' Learning Motivation

Recapitulation score of Students' Learning Motivation before using Educational Comic "Accounting Days" in treatment group as Accounting Learning Media is showed in Table 21 as follows:

Table 21. Recapitulation of Students' Learning Motivation Score Before Using Educational Comic "Accounting Days" in Treatment Group

No	Category	Total Students	Percentage
1.	Very High	6	25%
2.	High	18	75%
3.	Low	0	0%
4.	Very Low	0	0%
Total		24	100%

Source: Processed research data

Recapitulation score of Students' Learning Motivation after using Educational Comic in treatment group is presented in Table 22 as follows:

Table 22. Recapitulation score of Students' Learning Motivation after using Educational Comic in Treatment Group

No	Category	Total Students	Percentage
1.	Very High	15	62,5%
2.	High	9	37,5%
3.	Low	0	0%
4.	Very Low	0	0%
Total		24	100%

Source: Processed research data

Based on recapitulation score of Students' Learning Motivation in treatment group before and after using Educational Comic "Accounting Days", it can be seen that there was an increase in

Students' Learning Motivation after using Educational Comic "Accounting Days". Before using Educational Comic, there was only 25% or 6 students who have "Very High" category on Learning Motivation, but after using Educational Comic there was 62,5% or 15 students have "Very High" category on Learning Motivation. The increase of Students' Learning Motivation before and after using Educational Comic amounted to 37.5%.

Recapitulation score of Students' Learning Motivation before using Educational Comic in control group is presented in Table 23 as follows:

Table 23. Recapitulation score of Students' Learning Motivation Before Using Educational Comic in control group

No	Category	Total Students	Percentage
1.	Very High	8	37%
2.	High	16	63%
3.	Low	0	0%
4.	Very Low	0	0%
Total		24	100%

Source: Processed research data

Recapitulation score of Students' Learning Motivation after using Educational Comic in control group is presented in Table 24 as follows:

Table 24. Recapitulation of Students' Learning Motivation after using Educational Comic in control group

No	Category	Total Students	Percentage
1.	Very High	15	62,5%
2.	High	9	37,5%
3.	Low	0	0%
4.	Very Low	0	0%
Total		24	100%

Recapitulation score of Students Learning Motivation after using Educational Comic in control group is presented in Figure 5 as follows:

Based on recapitulation score of Students' Learning Motivation in control group before and after using Educational Comic "Accounting Days", There was only 37% or 8 students of control group students who have Learning Motivation in "Very High" category, while there was 62,5% or 15 students who have Learning Motivation in "Very High" category after using Educational Comic.

Recapitulation of the mean score of Students' Learning Motivation before and after using Educational Comic is presented in Table 25 as follows:

Table 25. Recapitulation of Mean Score of Students' Learning Motivation Before and After Using Educational Comic

Description		Mean	Category
Treatment Group	Before	3,21	High
	After	3,40	Very High
Control Group	Before	3,25	High
	After	3,40	Very High

Source: Processed research data

Based on Table 25, it showed that the mean score of Students' Learning Motivation before using Educational Comic in treatment group was 3,21, if it converted to qualitative data based on four-scale rating according to Wagiran (2013:337) in Table 12, Students' Learning Motivation before using Educational Comic in treatment group was in "High" category. While the mean score Students' Learning Motivation after using Educational Comic in treatment group was 3,40, it includes in "Very High" category. There was an increase in the mean score of Students' Learning Motivation after using Educational Comic amounted to 0,19.

Based on Table 25, it showed that the mean score of Students' Learning Motivation before using educational comic in control group was 3,25 which was included in "High" category. While the mean score of Students' Learning Motivation after using Educational Comic in control group was 3,40, it includes in "Very High" category. There was an increase in the mean score of Students' Learning Motivation in control group after using Educational Comic amounted to 0,15.

2) Paired Sample T-Test

a) Analysis and Interpretation of Paired Samples Statistics Output

Table 26. Output Paired Samples Statistics of Students' Learning Motivation

Description		Mean	N	Std. Deviation
Treatment Group	Before	64,21	24	2,978
	After	68,04	24	4,868
Control Group	Before	64,92	24	6,620
	After	68,04	24	4,868

Table 26 is a comparative statistical comparison between mean score of Students' Learning Motivation before and after using Educational Comic in treatment group, also the statistical comparison of mean score of Students' Learning Motivation before and after using Educational Comic in control group. Table 26 showed that the mean score of Students' Learning Motivation in treatment group before using Educational Comic was 64,21, while the mean score of Students' Learning Motivation after using Educational Comic was 68,04. Based on this comparison, it can be seen that there was an increase of Students Learning Motivation average score in treatment group after using Educational Comic amounted to 3,83.

Table 26 also showed that the mean score of Students' Learning Motivation before using Educational Comic in control group was 64,92, while the mean score of Students' Learning

Motivation after using Educational Comic was 68,04. Based on this comparison, it showed that there was an increase of Students' Learning Motivation average score in control group after using Educational Comic amounted to 3,12.

b) Analysis and Interpretation of Paired Samples Test Output

Table 27. Paired Samples Test Output of Students' Learning Motivation in Treatment Group and Control Group Before Using Educational Comic

	Mean		Sig.	t	Sig (2-tailed)
	Treatment Group	Control Group			
Before	64,21	64,92	0,449	0,451	0,656

The results of paired samples t-test in Table 27 show that mean score of Students' Learning Motivation in treatment group before using Educational Comic is 64,21, while the mean score of Students' Learning Motivation in control group before using Educational Comic is 64,92 . The t_{count} is 0,451 with sig (p) = 0,656. Based on this analysis, it is known that $p > 0,05$; then at significant level of 5%, there isn't a significant different between Students' Learning Motivation score in treatment group and control group before using Educational Comic "Accounting Days" as Accounting Learning Media.

Paired samples T-test also done between the score of Students' Learning Motivation in treatment group and control group after

using Educational Comic as Accounting Learning Media. The output of paired samples t-test is presented in Table 28, as follows:

Table 28. Paired Samples T-Test of Students Motivation in Treatmnet Group and Control Group After Using Educational Comic

	Mean		Sig.	t	Sig (2-tailed)
	Treatment Group	Control Group			
After	68,04	68,04	0,000	0,000	1,000

The result of paired samples t-test in Table 28 show that the mean score of Students' Learning Motivation in treatment group after using Educational Comic is 68,04 while the mean score of Students' Learning Motivation in control group after using Educational Comic is 68,04. The t_{count} is 0,000 with sig (p) = 1,000. Based on this analysis, it is known that $p > 0,05$, then at significant level of 5%, there isn't any significant different between Students' Learning Motivation score in treatment group and control group after using Educational Comic "Accounting Days" as Accounting Learning Media. Based on paired samples t-test analysis, it can be concluded that the Development of Educational Comic "Accounting Days" as Accounting Learning Media is not proven to improve Students' Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.

b. Packaging, Diffusion, and Adoption

Dissemination stage in this research and development was done by disseminate developed media through a limited distribution of teacher and students. The purpose of this distribution was to obtain a response and feedback on developed media. If the limited user response was good, then it would be distributed in large quantities. In this research, the product that had been developed are distributed to all students of class XII Social, Accounting teacher and to Library of SMA Negeri 5 Yogyakarta.

C. Discussion

1. Development of Educational Comic “Accounting Days” as Accounting Learning Media on competency to prepare financial statements of trading company

Educational Comic “Accounting Days” as Accounting Learning Media developed using the Four-D model which developed by Thiagarajan and Semmel (Mulyatiningsih: 2013). This research and development was done through four stages, there are define, design, develop, and disseminate.

Some steps in define stage are (1) curriculum analysis, the result of this analysis is the competency used in the development of Educational Comic “Accounting Days” was Financial Statements of Trading Company with basic competence to prepare financial statements of trading company. (2) Students characteristics analysis, the result of this analysis was students of Class XII

Social has a low Accounting Learning Motivation caused by less varied learning media used by teacher, (3) Material analysis, this analysis is used to identify the material by preparing sub material of financial statements of trading company material. (4) Specifying Instructional Objectives, the purpose of developing Educational Comic “Accounting Days” as Accounting Learning Media was to add Accounting Learning Media reference book that was more interesting, more practical and easy to understand by Students of Class XII Social. In addition, this development research had a goal to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta on Accounting subject. Based on the analysis in definition stage, then the media that needed to be developed is Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.

There were three steps in design stage, as follows: (1) Media Selection, Educational Comic “Accounting Days” selected as developed media, because it was adjusted with the needs of Students of Class XII Social which need an interesting learning media, and needed learning media which could increase students’ understanding of financial statements of trading company material. (2) Format Selection, the format that selected in the development of Educational Comic “Accounting Days” was a book format with A5 size with cover using Ivory paper, and comic contents using HVS 80 grams and it would be full color printed. (3) Initial Design of Educational Comic “Accounting

Days”. The theme that selected in this developed media was preparing financial statements of trading company. There are five characters in this Educational Comic, there are May, Mas Jo, Jun, Mba Adel, and Kak Ator. The main character in this Educational Comic is May. The preparation of the storyline in development of Educational Comic “Accounting Days” as Accounting Learning Media considered the education and entertainment side as a learning media that could increase students’ interest to use developed media Educational Comic.

There were three steps in the development stage, as follows: (1) Experts’ Appraisal of Educational Comic “Accounting Days”. There are three experts who validated Educational Comic “Accounting Days” as Accounting Learning Media as follows: material expert, media expert, and accounting learning practitioner. (2) Revision from Experts Appraisal. After Educational Comic was validated by experts, it needs to be revised based on experts’ suggestion. (3) Developmental testing. This test conducted on 24 students of Class XII Social SMA Negeri 5 Yogyakarta to respond Educational Comic “Accounting Days” as developed Accounting Learning Media. The students responded very well on Educational Comic “Accounting Days”, and there was no part that needed to be revised based on students respond.

The last stage in Four-D model was disseminate stage. There are two steps in this stage, there are (1) Validation testing. This test was conducted to see the result of the use of Educational Comic “Accounting Days” in improving

Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta in accounting subject. The validation test was conducted on 24 students of class XII Social 2 as treatment group and 24 students of class XII Social 1 as control group. The result of validation testing showed that Educational Comic “Accounting Days” couldn’t significantly improve Students Learning Motivation of Class XII Social after using Educational Comic “Accounting Days” as Accounting Learning Media. (2) Packaging, Diffusion, and Adoption. These steps were done by distributed the developed media to students of class XII Social SMA Negeri 5 Yogyakarta, accounting teacher, and the library of SMA Negeri 5 Yogyakarta.

2. Appraisal Of Educational Comic “Accounting Days”

a. Experts’ Appraisal

Experts’ appraisal was done by three experts, there are material expert, media expert, and accounting learning practitioner. Material expert and media expert are lecturers of Accounting Education Department Faculty of Economics Yogyakarta State University, and accounting learning practitioner is accounting teacher of Class XII Social SMA Negeri 5 Yogyakarta. Material expert validated material quality aspect, and usefulness aspect. Media experts validated graphic aspect, content layout aspect, typography aspect, and illustration aspect. Accounting learning practitioner (accounting teacher) validated material quality aspect, usefulness aspect, presentation aspect, and language aspect.

Material validation was done by Adeng Pustikaningsih, M.Si lecturer of Accounting Education Department, Faculty of Economics, Yogyakarta State University as material expert. Recapitulation of material validation can be seen in Figure 2 as follows:

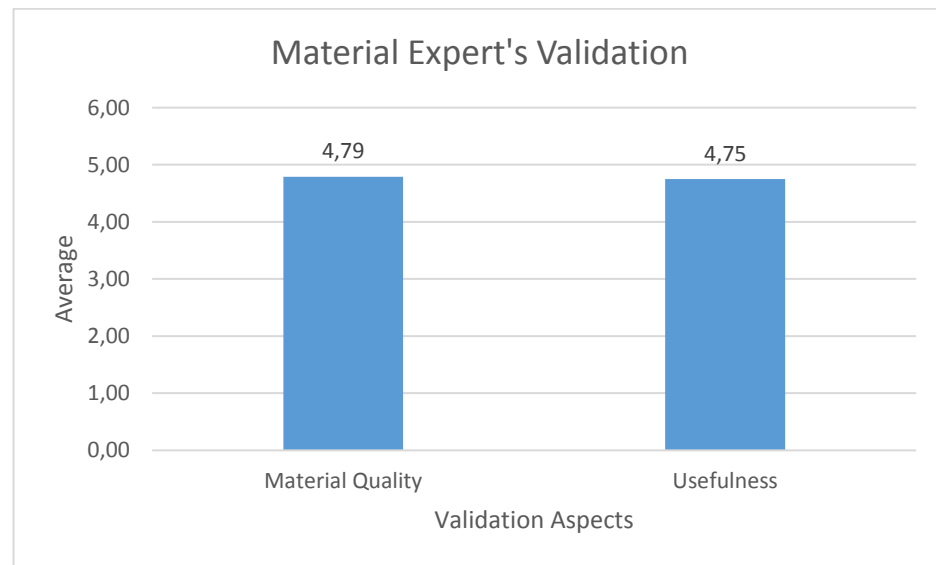


Figure 2. Diagram of Material Expert Validation

Based on Figure 2, the average score of material quality aspect and usefulness aspect were 4,78. Based on Table 10, the mean score lies in the interval $\bar{X} \geq 4,2$, thus the material quality aspects and usefulness aspects of developed learning media are in “Strongly Feasible” category.

Media validation was done by Rizqi Ilyasa Aghni, M.Pd lecturer of Accounting Education Department, Faculty of Economics, Yogyakarta State University as media expert. The recapitulation of media validation can be seen in Figure 3 as follows:

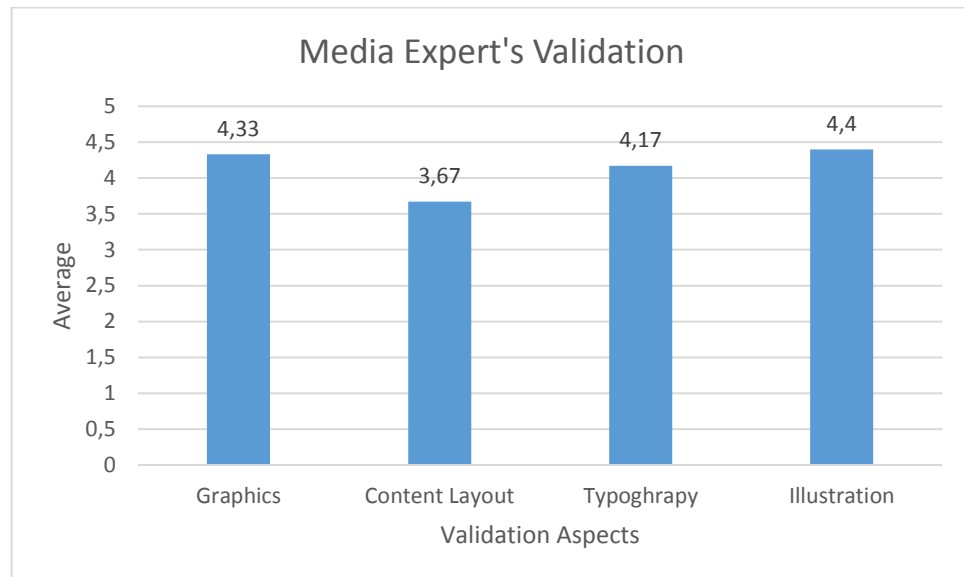


Figure 3. Diagram of Media Expert Validation

Based on Figure 3, it known that the mean score of graphic aspect, content layout aspect, typography aspect, and illustration aspect are 4,20. Based on Table 10, the mean score lies in interval $\bar{X} \geq 3.4$, thus graphic aspects, content layout aspects, typography aspects, and illustration aspects are in "Feasible" category.

Validation by accounting learning practitioner was done by Dra. Eviarti as accounting teacher of Class XII Social SMA Negeri 5 Yogyakarta. Recapitulation of accounting learning practitioner validation is presented in Figure 4 as follows:

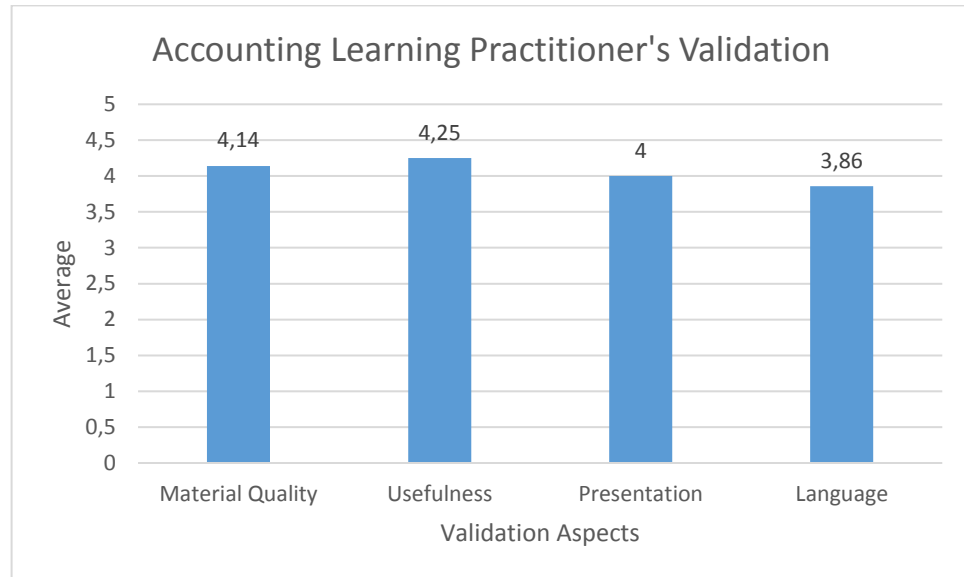


Figure 4. Diagram of Accounting Learning Practitioner Validation

Based on Figure 4, it known that the mean score of material quality aspects, usefulness aspects, presentation aspects, and language aspects is 4,04. Based on Table 10, the mean score lies in interval $\bar{X} \geq 3.4$ thus material quality aspect, usefulness aspect, presentation aspect, and illustration aspect of developed media are in “Feasible” category.

The summary of validation by material expert, media expert, and accounting learning practitioner can be seen in Table 29 as follows:

Table 29. Summary of Experts' Validation

No	Description	Mean Score	Category
1.	Material expert	4.78	Strongly Feasible
2.	Media expert	4.20	Feasible
3.	Accounting Learning Practitioner	4.04	Feasible

Educational Comic “Accounting Day” which has been validated by experts then revised according to suggestions given by experts. Educational Comic “Accounting Days” before and after revision can be seen in appendix 3f and 3g. The revised Educational Comic “Accounting Days” would be used for developmental testing to Students of Class XII Social.

b. Developmental testing

Developmental testing was done by using the revised of Educational Comic “Accounting Days”. The subject of this developmental testing was 24 students of class XII Social SMA Negeri 5 Yogyakarta. The instrument used in developmental testing was students responded questionnaire. The result of developmental testing can be seen in Figure 5 as follows:

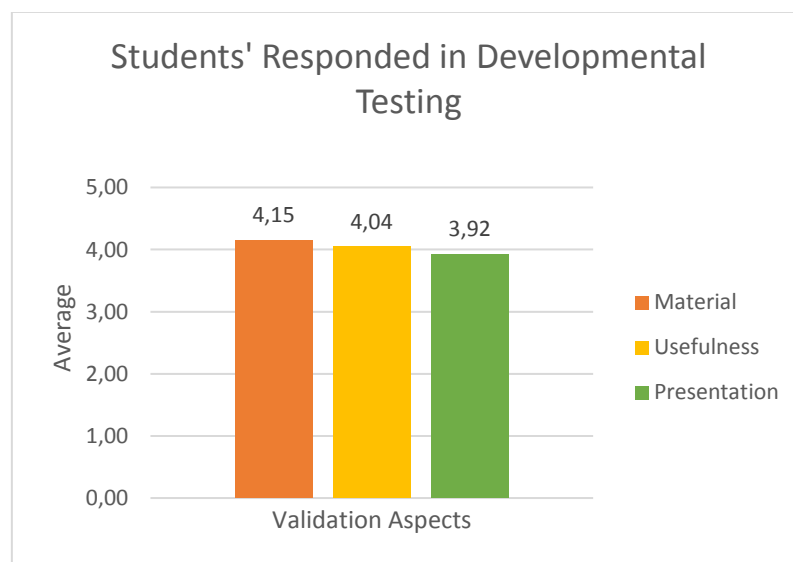


Figure 5. Diagram of Students Responded in Developmental Testing

Figure 5 show that the mean score of material aspects is 4,15 included in “Feasible” category, mean score of usefulness aspects is 4,04 included

in “Feasible” category, and the mean score of presentation aspect is 3,92 included in “Feasible” category. Based on developmental testing, it can be seen that all students were able to understand Financial Statements of trading company material which presented in Educational Comic “Accounting Days”. Students responded positively to Educational Comic “Accounting Days”. There was nothing to be revised in the presentation of Educational Comic “Accounting Days”, so this developed media can be used in disseminate stage.

3. Improvement of Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta after using Educational Comic “Accounting Days” as Accounting Learning Media in Competence Prepare Financial Statements of Trading Company

Validation testing had a purpose to measure the improvement of Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta after using Educational Comic “Accounting Days”. The subjects of this validation testing were 24 students of Class XII Social 2 as treatment group and 24 students of Class XII Social 1 as control group. There were two type of validation testing, (1) measure the Students Learning Motivation average score in treatment group and control group before and after using Educational Comic “Accounting Days”. (2) measure improvement of Students Learning Motivation in treatment group control group before and after using Educational Comic “Accounting Days” with paired sample T test. Recapitulation of the

average score of Students Learning Motivation before and after using Educational Comic is presented in Figure 6 as follows:

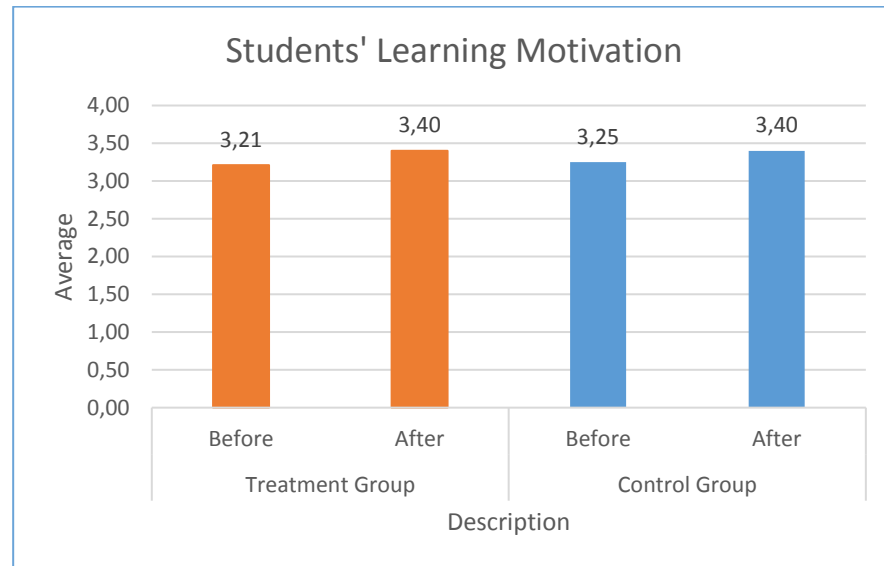


Figure 6. Diagram of Validation Testing on Students' Learning Motivation

Based on Figure 6, it can be seen that the mean score Students' Learning Motivation in of treatment group after using Educational Comic is 3,40. The mean score is higher than the mean score of Students' Learning Motivation in treatment group before using Educational Comic, while the mean score of Students' Learning Motivation in control group after using Educational Comic also higher than the mean score of Students' Learning Motivation before using Educational Comic. Furthermore, Validation testing also done by using paired samples t-test. The result of paired samples t-test showed that at significant level of 5% there isn't significant different of Students' Learning Motivation in treatment group and control group before using Educational Comic "Accounting Days" as Accounting Learning Media and at significant level of

5%, there isn't any significant changes in Students' Learning Motivation in after using Educational Comic. Based on this result, it can be concluded that Educational Comic "Accounting Days" is not proven to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018.

D. Limitation of Research

Limitation of the use of Educational Comic Accounting Days" as Accounting Learning Media on competence Financial Statements of Trading Company based on this research are as follows:

1. Development research only done in one school only because limited time.
2. Only one competency in Accounting subject that used in this developed media, there was Preparing Financial Statements of Trading Company.
3. The research subject only limited for Students of Class XII Social SMA Negeri 5 Yogyakarta.
4. The developed learning media couldn't significantly improve Students' Learning Motivation of Class XII Social. This because the developed learning media is not in accordance with students' expectation about the developed learning media
5. The improvement of Students' Learning Motivation in control group and treatment group after using Educational Comic isn't significant. This show that the treatment isn't give an effect on Students' Learning Motivation.

6. The score of Students' Learning Motivation of Class XII Social was in "High" category because the research conducted in February, when Students of Class XII Social started to focus on exam preparation, so the change of Students' Learning Motivation score was not significant.
7. Educational Comic "Accounting Days" only developed to measure Students Learning Motivation.
8. Dissemination of Educational Comic "Accounting Days" only done in SMA Negeri 5 Yogyakarta because of limited time and finance.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusion

Based on the research and development of Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation, it can be concluded:

1. Development of Educational Comic “Accounting Days” was done by using Four-D model, there are Define, Design, Develop, and Disseminate.
2. The experts’ appraisal of Educational Comic “Accounting Days” conducted by material expert, media expert, and accounting learning practitioner. Based on validation of material expert, the feasibility of Educational Comic “Accounting Days” obtained the mean score of 4.78 for all aspects which is included in “Strongly Feasible” category. Based on the validation of media expert, the feasibility of Educational Comic “Accounting Days” obtained the mean score of 4.20 for all aspects which is included in “Feasible” category. Based on validation of accounting learning practitioner, the feasibility of Educational Comic obtained the mean score of 4.04 which is included in “Feasible” category. Based on the responses of students, the feasibility of Educational Comic “Accounting Days” obtained the mean score of 4.03 which included in “Feasible” category. These validation results showed that Educational Comic

“Accounting Days” as developed media was feasible as accounting learning media used in financial statements of trading company material.

3. The result of validation testing of Educational Comic “Accounting Days” to measure the improvement of Students Learning Motivation after using Educational Comic “Accounting Days” was done by comparing the mean score of Students’ Learning Motivation in treatment group and control group before and after using Educational Comic. The result showed that the mean score of Students’ Learning Motivation in treatment group after using Educational Comic “Accounting Days” was higher than the mean score of Students’ Learning Motivation in treatment group before using Educational Comic and the mean score of Students’ Learning Motivation after using Educational Comic in control group was higher than the mean score of Students’ Learning Motivation in control group before using Educational Comic. Based on paired samples t-test between Students’ Learning Motivation in treatment group and control group before using Educational Comic, it showed that at significant level of 5% there isn’t a significant different of Students’ Learning Motivation in treatment group and control group before using Educational Comic “Accounting Days” and based on paired samples t-test between Students’ Learning Motivation in treatment group and control group after using Educational Comic, it showed that at significant level of 5%, there isn’t a significant different of Students’ Learning Motivation after using Educational Comic “Accounting Days”. From this result it can be concluded

that Educational Comic “Accounting Days” couldn’t significantly Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta.

B. Suggestion

Based on the research and development of Educational Comic “Accounting Days” and the limitation of research, some suggestions for further product development are as follows:

1. Suggestion for teachers, and school
 - a. Students Learning Motivation on Accounting subject will increase if the media used by the teacher not only focused on books, printed modules, and worksheets. Educational Comic “Accounting Days” can be used as an alternative Accounting Learning Media.
 - b. The teacher is expected to always develop an interactive and creative learning media so students have higher learning motivation to learn Accounting subject.
 - c. The school is expected to facilitate the teacher to participate in the development of learning media training.
 - d. The school is expected to improve learning media facilities to support the process of Accounting Learning in school.

2. Suggestions for further media development

Researcher provided some suggestions for further media developments, there are as follows:

- a. Educational Comic “Accounting Days” can be tested using larger samples for better quality.
- b. Further research can be done by developing a learning media that can make students interest to study financial statements of trading company topic.
- c. Further research can be done by developing a learning media with interesting characters and has attractive display, so the students has interest to use the developed media.
- d. Further research can be done by improving the topics in the story of Educational Comic, so it can interest students’ to read the Educational Comic.

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APPENDIXES

Appendix 1. Research Instruments

- a. Questionnaire of Students' Learning Motivation
- b. Validation Sheet for Material Expert
- c. Validation Sheet for Media Expert
- d. Validation Sheet for Accounting Learning Practitioner
- e. Validation Sheet fot Students

Appendix 1a. Questionnaire of Students' Learning Motivation

ANGKET MOTIVASI BELAJAR SISWA SEBELUM MENGGUNAKAN MEDIA PEMBELAJARAN KOMIK EDUKASI “ACCOUNTING DAYS”

Petunjuk pengisian angket:

1. Isilah identitas pada kolom yang tersedia
2. Jawablah pernyataan dengan memberikan tanda centang (v) atau silang (X) pada kolom dengan alternatif jawaban sebagai berikut:
 SS : Sangat Setuju
 S : Setuju
 TS : Tidak Setuju
 STS : Sangat Tidak Setuju
3. Jawablah semua pernyataan dengan memilih salah satu alternatif jawaban yang tersedia
4. Jawaban saudara tidak akan mempengaruhi nilai pada mata pelajaran kompetensi kejuruan dan kerahasiaannya terjaga.

Identitas Responden

Nama :

Kelas :

No. Absen :

No.	Pernyataan	SS	S	TS	STS
1.	Saya ingin mendapatkan nilai maksimal saat mata pelajaran akuntansi				
2.	Saya senang belajar menggunakan buku				
3.	Saya ingin lebih memahami dan mengerjakan soal yang terdapat dalam buku				
4.	Saya merasa mata pelajaran Akuntansi tidak penting bagi saya				
5.	Saya merasa puas jika hasil yang diperoleh adalah hasil usaha saya sendiri				
6.	Pembelajaran menggunakan buku menambah rasa keingintahuan saya				
7.	Saya tidak terdorong untuk memperoleh nilai tinggi dalam pembelajaran walaupun teman saya mendapat skor yang tinggi				

No.	Pernyataan	SS	S	TS	STS
8.	Saya merasa puas jika mampu menyelesaikan tugas yang diberikan guru				
9.	Buku sudah cukup membantu saya dalam memahami materi laporan keuangan perusahaan dagang				
10.	Saya senang jika nilai saya lebih tinggi dari teman-teman saya				
11.	Dapat memahami materi Laporan Keuangan Perusahaan Dagang sangat penting bagi saya				
12.	Saya senang jika mengetahui kebenaran jawaban dalam mengerjakan soal dalam buku				
13.	Buku sangat mendorong saya untuk mengerjakan sendiri soal ulangan				
14.	Bagi saya belajar materi Laporan keuangan perusahaan dagang dengan buku lebih menarik				
15.	Saya merasa putus asa jika mengalami kesulitan dalam mempelajari laporan keuangan perusahaan dagang				
16.	Saya berusaha mengerjakan tugas dengan baik				
17.	Saya belajar dengan tekun hingga mendapat nilai yang maksimal dalam pembelajaran				
18.	Saya merasa tidak mampu dalam menghadapi pelajaran akuntansi yang sulit				
19.	Pembelajaran lebih menyenangkan dan tidak membosankan jika menggunakan buku				
20.	Saya senang mendapatkan pujian setiap berhasil mengerjakan soal				
21.	Pemberian motivasi dari guru penting agar saya lebih semangat belajar				
22.	Di kelas, saya mengantuk atau pikiran saya tidak fokus karena pelajaran yang membosankan				
23.	Media pembelajaran yang digunakan guru menarik dan membuat saya bersemangat				
24.	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi				
25.	Saya sudah nyaman dengan lingkungan belajar saya sekarang				

ANGKET MOTIVASI BELAJAR SISWA SETELAH MENGGUNAKAN MEDIA PEMBELAJARAN KOMIK EDUKASI “*ACCOUNTING DAYS*”

Petunjuk pengisian angket:

1. Isilah identitas pada kolom yang tersedia
2. Jawablah pernyataan dengan memberikan tanda centang (v) atau silang (X) pada kolom dengan alternatif jawaban sebagai berikut:
 SS : Sangat Setuju
 S : Setuju
 TS : Tidak Setuju
 STS : Sangat Tidak Setuju
3. Jawablah semua pernyataan dengan memilih salah satu alternatif jawaban yang tersedia
4. Jawaban saudara tidak akan mempengaruhi nilai pada mata pelajaran kompetensi kejuruan dan kerahasiaannya terjaga.

Identitas Responden

Nama :

Kelas :

No. Absen :

No.	Pernyataan	SS	S	TS	STS
1.	Setelah mengikuti pembelajaran Laporan Keuangan Perusahaan Dagang dengan Komik Edukasi “ <i>Accounting Days</i> ” Saya ingin mendapatkan nilai maksimal				
2.	Pembelajaran menggunakan Komik Edukasi “ <i>Accounting Days</i> ” mendorong rasa keingintahuan saya				
3.	Saya ingin lebih memahami materi Laporan Keuangan Perusahaan Dagang yang terdapat dalam Komik Edukasi “ <i>Accounting Days</i> ”				
4.	Saya tidak berusaha bertanya kepada guru atau teman ketika ada penjelasan materi pada Komik Edukasi “ <i>Accounting Days</i> ” yang tidak saya pahami				
5.	Saya senang membaca Komik Edukasi “ <i>Accounting Days</i> ” dan bersemangat mengerjakan latihan soal akuntansi				

No.	Pernyataan	SS	S	TS	STS
6.	Pembelajaran menggunakan Komik Edukasi “ <i>Accounting Days</i> ” menambah rasa keingintahuan saya				
7.	Saya tidak terdorong untuk memperoleh nilai tinggi dalam pembelajaran walaupun teman saya mendapat skor yang tinggi				
8.	Pemberian motivasi pada Komik Edukasi “ <i>Accounting Days</i> ” penting agar saya lebih semangat belajar				
9.	Komik Edukasi “ <i>Accounting Days</i> ” sudah cukup membantu saya dalam memahami materi laporan keuangan perusahaan dagang				
10.	Saya senang jika nilai saya lebih tinggi dari teman-teman saya				
11.	Dapat memahami materi Laporan Keuangan Perusahaan Dagang sangat penting bagi saya				
12.	Saya senang jika mengetahui kebenaran jawaban dalam mengerjakan soal dalam buku				
13.	Komik Edukasi “ <i>Accounting Days</i> ” sangat mendorong saya untuk mengerjakan sendiri soal latihan mengenai Laporan Keuangan Perusahaan Dagang				
14.	Bagi saya belajar materi Laporan keuangan perusahaan dagang dengan Komik Edukasi “ <i>Accounting Days</i> ” lebih menarik				
15.	Saya merasa putus asa jika mengalami kesulitan dalam mempelajari laporan keuangan perusahaan dagang				
16.	Saya berusaha mengerjakan tugas dengan baik				
17.	Setelah membaca Komik Edukasi “ <i>Accounting Days</i> ” Saya ingin belajar dengan tekun hingga mendapat nilai yang maksimal dalam pembelajaran				
18.	Saya cepat bosan mengikuti pelajaran akuntansi dengan Komik Edukasi “ <i>Accounting Days</i> ”				
19.	Pembelajaran lebih menyenangkan dan tidak membosankan jika menggunakan Komik Edukasi “ <i>Accounting Days</i> ”				
20.	Saya bertanya kepada guru apabila ada materi pada Komik Edukasi “ <i>Accounting Days</i> ” yang belum dipahami				

No.	Pernyataan	SS	S	TS	STS
21.	Pemberian motivasi dari guru penting agar saya lebih semangat belajar				
22.	Di kelas, saya mengantuk atau pikiran saya tidak fokus karena pelajaran yang membosankan				
23.	Media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” yang digunakan guru menarik dan membuat saya bersemangat				
24.	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi				
25.	Saya sudah nyaman dengan lingkungan belajar saya sekarang				

Appendix 1b. Validation Sheet for Material Expert
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LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Development of Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Ahli Materi :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Baik
4 : Baik
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Kelayakan Materi

No	Aspek	Nilai				
		1	2	3	4	5
Aspek Kualitas Materi						
1.	Materi sesuai dengan Standar Kompetensi					
2.	Materi sesuai dengan Kompetensi Dasar					
3.	Materi sesuai dengan tujuan pembelajaran yang ingin dicapai					
4.	Materi isi media pembelajaran sesuai dengan bab Laporan Keuangan Perusahaan Dagang					
5.	Kelengkapan materi Laporan Keuangan Perusahaan Dagang dalam media pembelajaran					
6.	Keruntutan alur penyajian materi					
7.	Kemutakiran materi (<i>up to date</i>)					
8.	Materi Laporan Keuangan Perusahaan Dagang tercakup secara keseluruhan dalam media					
9.	Kesesuaian materi dengan kemampuan siswa kelas XII IPS SMA					
10.	Materi yang disajikan sesuai dengan perkembangan kognitif, psikomotor, dan afektif siswa					
11.	Penggunaan bahasa dalam penyajian materi					
12.	Teks dan tulisan dalam media mudah dibaca					
13.	Materi yang disajikan sesuai dan terkait dengan kondisi yang terdapat pada lingkungan sekitar siswa					
14.	Penyajian contoh dalam media mudah dipahami oleh siswa					
Aspek Kebermanfaatan						
15.	Komik Edukasi “ <i>Accounting Days</i> ” dapat membantu mendorong siswa untuk terlibat aktif dalam pembelajaran					
16.	Komik Edukasi “ <i>Accounting Days</i> ” mendukung siswa agar dapat belajar mata pelajaran akuntansi secara mandiri					

No	Aspek	Nilai				
		1	2	3	4	5
17.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” memudahkan siswa dalam memahami materi Laporan Keuangan Perusahaan Dagang					
18.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” dapat memberikan motivasi siswa untuk fokus dalam pembelajaran					

B. Kebenaran Materi

No	Jenis Kesalahan	Saran perbaikan

C. Saran/Komentar

D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,
Ahli Materi

(.....)

Appendix 1c. Validation Sheet for Media Expert

LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Development of Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Ahli Media :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli media terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Baik
4 : Baik
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Kelayakan media

1. Aspek Grafika

No	Indikator	Nilai				
		1	2	3	4	5
1.	Ukuran huruf pada judul sudah sesuai					
2.	Proporsi bentuk, ukuran, tata letak, huruf, dan objek sesuai					
3.	Kemenarikan desain sampul					
4.	Kemenarikan desain gambar					
5.	Ketepatan gambar dan ilustrasi					
6.	Keterbacaan teks					

2. Aspek Tata Letak Isi

No	Indikator	Nilai				
		1	2	3	4	5
7.	Penempatan unsur tata letak					
8.	Penentuan bidang dan margin					
9.	Penempatan ilustrasi					

3. Aspek Tipografi

No	Indikator	Nilai				
		1	2	3	4	5
10.	Kesesuaian bahasa yang digunakan dengan kemampuan berbahasa siswa SMA					
11.	Kemudahan memahami bahasa yang digunakan					
12.	Penggunaan variasi huruf					
13.	Ketepatan penulisan tanda baca					
14.	Kesesuaian bahasa percakapan tokoh					
15.	Ketepatan penulisan ejaan dan istilah					

4. Aspek Ilustrasi

No	Indikator	Nilai				
		1	2	3	4	5
16.	Kesesuaian penyajian gambar, alur cerita, dan materi yang dibahas					
17.	Keseimbangan proporsi gambar sebagai hiburan dan media pembelajaran					
18.	Keseimbangan materi dan hiburan					
19.	Kemenarikan gambar					
20.	Keterpahaman ilustrasi					

B. Kebenaran Media

No	Jenis Kesalahan	Saran perbaikan

C. Komentar/Saran

D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,
Ahli Media

(.....)

Appendix 1d. Validation Sheet for Accounting Learning Practitioner

LEMBAR VALIDASI PRAKTISI PEMBELAJARAN AKUNTANSI

Judul Penelitian : Development of Educational Comic “Accounting Days” as
Accounting Learning Media to Improve Students Learning
Motivation of Class XII Social SMA Negeri 5 Yogyakarta
Academic Year of 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Praktisi :

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu/Saudara selaku Praktisi Pembelajaran mata pelajaran Akuntansi terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu/Saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu/Saudara memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Baik
4 : Baik
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Aspek Kualitas Materi dan Aspek Kebermanfaatan

No	Aspek	Nilai				
		1	2	3	4	5
Aspek Kualitas Materi						
1.	Materi sesuai dengan Standar Kompetensi					
2.	Materi sesuai dengan Kompetensi Dasar					
3.	Materi sesuai dengan tujuan pembelajaran yang ingin dicapai					
4.	Materi isi media pembelajaran sesuai dengan bab Laporan Keuangan Perusahaan Dagang					
5.	Kelengkapan materi Laporan Keuangan Perusahaan Dagang dalam media pembelajaran					
6.	Keruntutan alur penyajian materi					
7.	Kemutakiran materi (<i>up to date</i>)					
8.	Materi Laporan Keuangan Perusahaan Dagang tercakup secara keseluruhan dalam media					
9.	Kesesuaian materi dengan kemampuan siswa kelas XII IPS SMA					
10.	Materi yang disajikan sesuai dengan perkembangan kognitif, psikomotor, dan afektif siswa					
11.	Penggunaan bahasa dalam penyajian materi					
12.	Teks dan tulisan dalam media mudah dibaca					
13.	Materi yang disajikan sesuai dan terkait dengan kondisi yang terdapat pada lingkungan sekitar siswa					
14.	Penyajian contoh dalam media mudah dipahami oleh siswa					
Aspek Kebermanfaatan						
15.	Komik Edukasi “ <i>Accounting Days</i> ” dapat membantu mendorong siswa untuk terlibat aktif dalam pembelajaran					
16.	Komik Edukasi “ <i>Accounting Days</i> ” mendukung siswa agar dapat belajar mata pelajaran akuntansi secara mandiri					
17.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” memudahkan					

No	Aspek	Nilai				
		1	2	3	4	5
	siswa dalam memahami materi Laporan Keuangan Perusahaan Dagang					
18.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” dapat memberikan motivasi siswa untuk fokus dalam pembelajaran					

B. Penilaian Aspek Penyajian

No	Indikator	Nilai				
		1	2	3	4	5
19.	Ukuran huruf pada judul sudah sesuai					
20.	Proporsi bentuk, ukuran, tata letak, huruf, dan objek sesuai					
21.	Kejelasan alur cerita					
22.	Ketepatan pemilihan karakter tokoh					
23.	Kesesuaian gambar dengan cerita					
24.	Kemenarikan alur cerita					
25.	Kejelasan ilustrasi					
26.	Kemenarikan penyajian karakter					
27.	Dukungan gambar terhadap penyampaian ilmu					
28.	Kejelasan gambar					
29.	Ketepatan jenis huruf					
30.	Ketepatan ukuran huruf					

C. Penilaian Aspek Bahasa

No	Indikator	Nilai				
		1	2	3	4	5
31.	Kesesuaian bahasa yang digunakan dengan kemampuan berbahasa siswa SMA					
32.	Kemudahan memahami bahasa yang digunakan					
33.	Penggunaan variasi huruf					
34.	Ketepatan penulisan tanda baca					
35.	Kesesuaian bahasa percakapan tokoh					
36.	Ketepatan penulisan ejaan dan istilah					
37.	Konsistensi penggunaan istilah dan bahasa asing					

D. Kebenaran Media

No	Jenis Kesalahan	Saran perbaikan

E. Komentar/Saran

F. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta,
Praktisi Pembelajaran
Akuntansi

(.....)

Appendix 1e. Validation Sheet for Students

LEMBAR VALIDASI SISWA

Judul Penelitian : Development of Educational Comic “Accounting Days” as Accounting Learning Media to Improve Students Learning Motivation of Class XII Social SMA Negeri 5 Yogyakarta Academic Year of 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Identitas Responden

Nama :

Kelas :

No. Absen :

Lembar validasi ini dimaksudkan untuk pendapat adik-adik selaku siswa terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Adik-adik akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Adik-adik memberikan respon pada setiap pernyataan dalam lembar kuisisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Layak
4 : Layak
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Adik-adik mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Adik-adik untuk mengisi lembar validasi ini saya ucapkan terima kasih.

Yogyakarta, Februari 2018

Peneliti

A. Penilaian Media Pembelajaran

No	Aspek Materi	Nilai				
		1	2	3	4	5
1.	Materi isi media pembelajaran sesuai dengan bab Laporan Keuangan Perusahaan Dagang					
2.	Kelengkapan materi Laporan Keuangan Perusahaan Dagang dalam media pembelajaran					
3.	Materi Laporan Keuangan Perusahaan Dagang tercakup secara keseluruhan dalam media					
4.	Penggunaan bahasa dalam penyajian materi					
5.	Teks dan tulisan dalam media mudah dibaca					
6.	Penyajian contoh dalam media mudah dipahami					
No	Aspek Kebermanfaatan	Nilai				
		1	2	3	4	5
7.	Penggunaan media pembelajaran Komik Edukasi “Accounting Days” memudahkan dalam memahami materi Laporan Keuangan Perusahaan Dagang					
8.	Penggunaan media pembelajaran Komik Edukasi “Accounting Days” dapat memberikan motivasi untuk fokus dalam pembelajaran					
No	Aspek Penyajian	Nilai				
		1	2	3	4	5
9.	Kejelasan alur cerita					
10.	Ketepatan pemilihan karakter tokoh					
11.	Kesesuaian gambar dengan cerita					
12.	Kemenarikan alur cerita					
13.	Kejelasan ilustrasi					
14.	Kejelasan alur cerita					
15.	Kemenarikan penyajian karakter					

B. Komentar/Saran

Yogyakarta,
Siswa

(.....)

Appendix 2. Design of Media Development

- a. Syllabus
- b. Financial Statement of Trading Company Material
- c. Storyline of Educational Comic “Accounting Days”

Appendix 2a. Syllabus

SILABUS

Satuan Pendidikan : SMA Negeri 5 Yogyakarta
Mata Pelajaran : Ekonomi / Akuntansi
Kelas / Program : XII
Semester : 1
Standar Kompetensi : 1. Memahami penyusunan siklus akuntansi perusahaan dagang
Alokasi Waktu : 66 x 45 menit

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
1.1 Mencatat transaksi/ dokumen ke dalam jurnal khusus	<ul style="list-style-type: none"> • Menafsirkan definisi perusahaan dagang. • Menguraikan ciri-ciri perusahaan dagang • Mengklasikasikan akun-akun khusus perusahaan dagang • Menjelaskan syarat pembayaran barang dagang • Menjelaskan syarat 	Jurnal khusus <ul style="list-style-type: none"> • Definisi perusahaan dagang • Jurnal penjualan • Jurnal Pembelian • Jurnal penerimaan kas • Jurnal pengeluaran kas • Jurnal umum 	Tatap Muka : <ul style="list-style-type: none"> • Mengidentifikasi definisi dan ciri-ciri perusahaan dagang melalui diskusi kecil dikelas • Mengkaji referensi untuk membedakan jurnal khusus dan jurnal umum diperusahaan dagang • Mendemonstrasikan pencatatan transaksi ke 	Tehnik penilaian: Kuis, pertanyaan lisan, Tugas Individu, Tugas Kelompok Bentuk instrumen; uraian obyektif, Tes	9 x 45 menit	Buku Akuntansi Perusahaan Dagang/ Asgard Chapter: Ekonomi Kelas XII/ ESIS, Ekonomi

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
	<p>penyerahan barang dagang</p> <ul style="list-style-type: none"> • Membedakan pencatatan persediaan barang metode Lifo, Fifo dan biaya rata-rata • Membedakan metode pencatatan periodik dengan perpetual • Mencatat transaksi ke jurnal khusus / jurnal umum • Membuat rekapitulasi jurnal khusus / jurnal umum 		<p>jurnal khusus dan jurnal umum.</p> <p>Tugas Mandiri Terstruktur</p> <ul style="list-style-type: none"> • Mendiskusikan dan mencatat transaksi dari data yang ada ke dalam jurnal jurnal khusus/ jurnal umum dan rakapitulasi jurnal <p>Tugas Mandiri Tidak Terstruktur</p> <ul style="list-style-type: none"> • Siswa mendapat kasus praktek akuntansi yang perusahaannya bergerak dalam bidang perdagangan untuk menganalisis ke dalam jurnal khusus dan rekapitulasi jurnal yang diperlukan melalui kelompok belajar. <p>Nilai Karakter & Budaya</p> <p>Religius, Kerja Keras, Teliti/ Cermat, Toleransi, Kerjasama, Percaya Diri,</p>	<p>tertulis, uraian bebas, portofolio, jawaban singkat,</p>		<p>Kelas XII/ Ganeca Exact.</p> <p>Buku Ekonomi 3, Kelas XII SMA dan MA, Rusdarti & dkk., 2007</p>

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
	<ul style="list-style-type: none"> Menjelaskan pengertian buku besar utama Menjelaskan fungsi buku besar utama.. Mendemonstrasikan posting dari rekapitulasi jurnal khusus/ jurnal umum ke buku besar Mendeskripsikan pengertian buku besar pembantu Membedakan buku besar pembantu dan buku besar utama Menyebutkan macam-macam buku besar pembantu 	<ul style="list-style-type: none"> Posting dari jurnal ke buku besar utama Posting dari transaksi ke buku besar pembantu 	<p>Mandiri, Jujur, Berani, Tanggung jawab</p> <p>Tatap Muka:</p> <ul style="list-style-type: none"> Siswa mengkaji refensi untuk merangkum pengertian , fungsi serta perbedaan bentuk buku besar utama bentuk skontro dan stafel di perusahaan dagang. Mendemonstrasikan pemindahan bukuan/posting dari rekapitulasi jurnal ke buku besar utama. Siswa menyimak penjelasan guru tentang buku besar pembantu dan membuat catatan/ rangkumannya. <p>Tugas Mandiri Trestruktur</p> <ul style="list-style-type: none"> Posting ke buku besar utama dari soal yang dikerjakan pertemuan sebelumnya , dengan bentuk empat kolom 	<p>Tehnik penilaian: pertanyaan lisan, Tugas Kelompok Bentuk instrumen; uraian obyektif, Tes tertulis, uraian bebas, portofolio, jawaban singkat,</p>	12 x 45 menit	

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
1.2 Melakukan posting dari jurnal khusus ke buku besar	<ul style="list-style-type: none"> • Memposting transaksi ke buku besar pembantu • Membuat daftar saldo buku besar pembantu • Menerapkan pemindahbukuan dari jurnal ke buku besar dalam kerja individu • Menerapkan posting transaksi ke buku besar pembantu dalam kerja individu • Menerapkan pemindahbukuan /posting dalam kerja kelompok. 		<ul style="list-style-type: none"> • Posting ke buku besar pembantu dari LKS <p>Tugas Mandiri Tidak Terstruktur</p> <ul style="list-style-type: none"> ▪ Tugas kerja kelompok untuk membuat Rakapitulasi jurnal dan posting melanjutkan laporan yang telah dikumpulkan . (kasus dari guru sebagai lanjutan tugas TMTT 1) <p>Nilai Karakter & Budaya</p> <p>Religius, Kerja Keras, Teliti/ Cermat, Toleransi, Kerjasama, Percaya Diri,</p> <p>Mandiri, Jujur, Berani, Tanggung jawab</p>			
1.3 Menghitung Harga Pokok	<ul style="list-style-type: none"> • Menghitung HPP. • Menghitung pembelian bersih. 	<ul style="list-style-type: none"> • Harga Pokok Penjualan 	<p>Tatap Muka :</p> <ul style="list-style-type: none"> ▪ Mengidentifikasi akun-akun 	Teknik penilaian: pertanyaan lisan, tertulis' Observasi .	9 x 45 menit	

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
Penjualan	<ul style="list-style-type: none"> Menghitung jumlah barang yang tersedia untuk dijual 		<p>Transaksi jual beli untuk menetapkan nilai HPP dengan kajian referensi</p> <ul style="list-style-type: none"> Mendemonstrasikan perhitungan HPP, Pembelian bersih, barang yang tersedia untuk dijual <p>Tugas Mandiri Terstruktur</p> <ul style="list-style-type: none"> Mengerjakan soal dari LKS <p>Tugas Mandiri Tidak Terstruktur</p> <ul style="list-style-type: none"> Menghitung HPP warung /Toko di lingkungan terdekat dari data pembelian dan penjualan selama 1 minggu <p>Nilai Karakter & Budaya</p> <p>Religius, Kerja Keras, Teliti/ Cermat, Toleransi, Kerjasama, Percaya Diri,</p> <p>Mandiri, Jujur, Berani</p>	<p>Bentuk instrumen; uraian , Tes tertulis, uraian bebas, jawaban singkat.</p>		

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
1.4 Membuat ikhtisar siklus akuntansi perusahaan dagang	<ul style="list-style-type: none"> Menyusun neraca sisa Membuat jurnal penyesuaian. Membuat kertas kerja Menyusun laporan keuangan dari kertas kerja Menerapkan menyusun kertas kerja sampai dengan membuat pelaporan. Menerapkan pencatatan tahap pengikhtisaran. 	Bagian siklus akuntansi perusahaan dagang : <ul style="list-style-type: none"> Tahap pengikhtisaran Tahap pelaporan 	<p>Tatap Muka :</p> <ul style="list-style-type: none"> Mengkaji sumber bahan tahap pengikhtisaran di perusahaan dagang Mendemonstrasikan penyusunan kertas kerja. Mencontohkan dan menyusun tahap pelaporan transaksi pada perusahaan dagang dengan mengkaji sumber bahan. <p>Tugas Mandiri Terstruktur</p> <ul style="list-style-type: none"> Menyiapkan kolom kertas kerja untuk menyusun “ Siklus akuntansi (Tahap Pencatatan, Tahap Pengikhtisaran dan Tahap Pelaporan)” <p>Tugas Mandiri Tidak Terstruktur</p> <ul style="list-style-type: none"> Melanjutkan kerja kelompok 	Teknik penilaian: pertanyaan lisan, ulangan, laporan kerja praktik, Tugas Individu, tugas kelompok. Bentuk instrumen; uraian obyektif, Tes tertulis, uraian bebas, jawaban singkat,	9 x 45 menit	

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
1.5 Menyusun laporan keuangan perusahaan dagang	<ul style="list-style-type: none"> Menjelaskan unsur-unsur yang terkait dalam menyusun laporan keuangan metode periodik di perusahaan dagang. Menyusun laporan keuangan perusahaan dagang . 	<ul style="list-style-type: none"> Laporan Keuangan 	<p>untuk membuat jurnal penyesuaian dan kertas kerja dari TMTT3</p> <p>Nilai Karakter & Budaya</p> <p>Religius, Kerja Keras, Teliti/ Cermat, Toleransi, Kerjasama, Percaya Diri,</p> <p>Mandiri, Jujur, Berani</p> <p>Tatap Muka :</p> <ul style="list-style-type: none"> Mengkaji referensi untuk menerapkan laporan keuangan perusahaan dagang Mendemonstrasikan penyusunan laporan keuangan <p>Tugas Mandiri Terstruktur</p> <ul style="list-style-type: none"> Menerapkan menyusun laporan keuangan 	Tehnik penilaian: Kuis ulangan, tugas kelompok, observasi. Bentuk instrumen; uraian, Tes tertulis, uraian bebas,	9 x 45 menit	

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
	<ul style="list-style-type: none"> Menyusun laporan laba rugi perusahaan dagang. Menyusun laporan equitas di perusahaan dagang. Menyusun laporan neraca di perusahaan dagang. Menerapkan menyusun kerja praktik / kelompok meliputi tahap pencatatan, tahap pengikhtisaran , tahap pelaporan di perusahaan Dagang. 		<p>perusahaan dagang Asgard Chapter hal 82.</p> <p>Tugas Mandiri Tidak Terstruktur</p> <ul style="list-style-type: none"> Melanjutkan tugas kelompok yang data dari guru untuk untuk disusun laporan keuangan perusahaan yang merupakan kerja praktik. Observasi ke salah satu kegiatan usaha dilingkungannya untuk mengetahui apakah perusahaan menerapkan menyusun laporan keuangan seperti dalam teori atau tidak. <p>Nilai Karakter & Budaya</p> <p>Religius, Kerja Keras, Teliti/ Cermat, Toleransi, Kerjasama, Percaya Diri,</p>	jawaban singkat,		

Kompetensi Dasar	Indikator	Materi Pembelajaran	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu (menit)	Sumber/ Bahan/ Alat
			Mandiri, Jujur, Berani , Tanggung jawab			

Mengetahui :
Kepala Sekolah,

Yogyakarta, Juli 2016
Guru Mata Pelajaran,

Drs. Jumiran, M.Pd.I
NIP. 19590227 198203 1 011

Dra. Eviarti
NIP. 19620328 198903 2 001

Appendix 2b. Financial Statement on Trading Company Material

MATERI LAPORAN KEUANGAN PERUSAHAAN DAGANG

Laporan keuangan (financial statement) adalah hasil akhir dari akuntansi yang merupakan suatu ringkasan transaksi keuangan. Laporan keuangan disajikan dengan tujuan memberikan informasi mengenai posisi harta, utang, dan modal serta perolehan laba atau rugi yang menunjukkan hasil aktivitas yang terjadi dalam perusahaan dan membantu pimpinan dalam pengambilan perusahaan.

Neraca Lajur merupakan kertas berkolom yang digunakan sebagai kertas kerja dalam penyusunan laporan keuangan. Neraca lajur memuat kolom neraca saldo, kolom jurnal penyesuaian, kolom neraca saldo setelah disesuaikan, kolom laba/rugi serta kolom neraca. Fungsi neraca lajur adalah untuk memudahkan perusahaan dalam menyusun laporan keuangan.

Laporan keuangan perusahaan dagang pada umumnya terdiri dari laporan laba/rugi, laporan perubahan modal, neraca, dan laporan arus kas. Berikut pembahasannya:

1. Laporan Laba/Rugi

Laporan laba/rugi menggambarkan sumber-sumber penghasilan yang diperoleh perusahaan dalam menjalankan usahanya, dan jenis-jenis beban yang harus ditanggung perusahaan. Akun-akun yang digunakan dalam menyusun laporan laba/rugi diantaranya penjualan, harga pokok penjualan, laba kotor, serta beban operasi yang merupakan semua beban yang terjadi dalam melaksanakan kegiatan utama perusahaan.

Laporan laba/rugi dapat disajikan dalam dua bentuk, yaitu:

a. Bentuk langsung/satu tahap (single step)

Penyajian laporan keuangan dilakukan dengan menjumlahkan semua pendapatan menjadi satu, demikian pula bebannya. Setelah itu dicari selisihnya untuk mengetahui laba dan rugi perusahaan.

Contoh:

(Nama Perusahaan)
Laporan Laba/Rugi
untuk Periode yang Berakhir 31 Des 20xx

Penjualan			Rpxxxx	Rpxxxx
Retur penjualan dan pengurangan harga			Rpxxxx	
Potongan penjualan			<u>Rpxxxx (+)</u>	
Penjualan bersih				<u>Rpxxxx (-)</u> Rpxxxx
Harga pokok penjualan:			Rpxxxx	
Persediaan barang dagangan awal				
Pembelian		Rpxxxx		
Beban angkut pembelian		<u>Rpxxxx (+)</u> Rpxxxx		
Retur pembelian dan pengurangan harga	Rpxxxx			
Potongan pembelian	<u>Rpxxxx (+)</u>			
Pembelian bersih		<u>Rpxxxx (-)</u>		
Barang dagangan yang tersedia untuk dijual			<u>Rpxxxx (+)</u>	
Persediaan barang dagangan akhir			<u>Rpxxxx (-)</u>	
Harga pokok penjualan				<u>Rpxxxx (-)</u>
Laba kotor				Rpxxxx
Pendapatan bunga				<u>Rpxxxx (+)</u> Rpxxxx
Beban-beban usaha:				
Beban			Rpxxxx	
Beban			Rpxxxx	
Beban			Rpxxxx	
Beban			Rpxxxx	
Beban			Rpxxxx	
Beban			<u>Rpxxxx (+)</u>	
Jumlah beban usaha				<u>Rpxxxx (-)</u>
Laba bersih sebelum pajak				Rpxxxx
Pajak				<u>Rpxxxx (-)</u>
Laba bersih setelah pajak				<u>Rpxxxx</u>

b. Bentuk bertahap (multiple step)

Penyajian laporan laba/rugi dengan bentuk multiple step dilakukan dengan memisahkan antara pendapatan usaha dan pendapatan diluar usaha, serta memisahkan pula antara beban usaha dan beban di luar usaha. setelah itu mencari selisihnya sehingga akan diperoleh laba/rugi diluar usaha.

Contoh:

(Nama Perusahaan)			
Laporan Laba/Rugi			
untuk Periode yang Berakhir 31 Desember 20xx			
Penjualan			Rpxxxx
Potongan penjualan		Rpxxxx	
Retur penjualan dan pengurangan harga		<u>Rpxxxx (+)</u>	
			<u>Rpxxxx (-)</u>
Penjualan bersih			Rpxxxx
Harga pokok penjualan:			
Persediaan barang dagangan awal		Rpxxxx	
Pembelian	Rpxxxx		
Beban angkut pembelian	<u>Rpxxxx (+)</u>		
	Rpxxxx		
Retur pembelian dan pengurangan harga	Rpxxxx		
Potongan pembelian	<u>Rpxxxx (+)</u>		
		<u>Rpxxxx (-)</u>	
Pembelian bersih			<u>Rpxxxx (+)</u>
Barang dagangan yang tersedia untuk dijual		Rpxxxx	
Persediaan barang dagangan akhir		<u>Rpxxxx (-)</u>	
Harga pokok penjualan			<u>Rpxxxx (-)</u>
Laba kotor			Rpxxxx
Beban-beban usaha			
Beban penjualan:			
Beban gaji bagian toko	Rpxxxx		
Beban angkut penjualan	Rpxxxx		
Beban perlengkapan toko	Rpxxxx		
Beban peny. peralatan toko	<u>Rpxxxx (+)</u>		
Jumlah beban penjualan		<u>Rpxxxx</u>	
Beban administrasi dan umum:			
Beban gaji pegawai kantor	Rpxxxx		
Beban sewa gedung	Rpxxxx		
Beban pemeliharaan kendaraan	Rpxxxx		
Beban asuransi	Rpxxxx		
Beban perlengkapan kantor	Rpxxxx		
Beban penyusutan kendaraan	Rpxxxx		
Beban penyusutan gedung	<u>Rpxxxx (+)</u>		
Jumlah beban administrasi dan umum		<u>Rpxxxx (+)</u>	
Jumlah beban usaha			<u>Rpxxxx (-)</u>
Laba usaha			Rpxxxx
Pendapatan di luar usaha:			
Pendapatan bunga	Rpxxxx		
Pendapatan sewa	Rpxxxx		
Pendapatan dividen	<u>Rpxxxx (+)</u>		
Jumlah pendapatan di luar usaha		<u>Rpxxxx</u>	
Beban di luar usaha:			
Beban bunga	Rpxxxx		
Beban kerugian penjualan aktiva	<u>Rpxxxx (+)</u>		
		<u>Rpxxxx (-)</u>	
Jumlah pendapatan dan beban di luar usaha			<u>Rpxxxx</u>
Laba bersih sebelum pajak			<u>Rpxxxx</u>
Pajak			<u>Rpxxxx (-)</u>
Laba bersih setelah pajak			<u>Rpxxxx</u>

Berikut ini disajikan komponen-komponen yang berhubungan dengan perhitungan laba/rugi pada perusahaan dagang:

a. Penjualan bersih

Merupakan selisih antara jumlah penjualan baik yang dilakukan secara tunai maupun kredit dengan retur penjualan dan potongan penjualan.

Penjualan		xxx
- Retur Penjualan	xxx	
- Potongan Penjualan	<u>xxx</u>	
		<u>(xxx)</u>
Penjualan bersih		xxx

b. Harga pokok penjualan

Merupakan harga perolehan barang dagang yang dijual dan dapat dihitung dengan menjumlahkan pembelian baik tunai maupun kredit dengan beban angkut pembelian dan mengurangi dengan retur dan potongan pembelian.

Harga Pokok Penjualan:

Persediaan awal		Xxx
Pembelian	xxx	
- Retur pembelian	(xxx)	
- Potongan pembelian	<u>(xxx)</u>	
Pembelian Bersih		<u>xxx</u>
Barang Tersedia untuk Dijual		xxx
Persediaan Akhir		<u>(xxx)</u>
Harga Pokok Penjualan		Xxx

c. Laba kotor atas penjualan

Merupakan hasil selisih antara penjualan bersih dengan harga pokok penjualan.

Penjualan		xxx
- Retur Penjualan	xxx	
- Potongan Penjualan	xxx	
		<u>(xxx)</u>
Penjualan bersih		xxx
Harga Pokok Penjualan:		
Persediaan awal		xxx
Pembelian	xxx	
- Retur pembelian	(xxx)	
- Potongan pembelian	(xxx)	
		<u>xxx</u>
Pembelian Bersih		xxx
Barang Tersedia untuk Dijual		xxx
Persediaan Akhir		<u>(xxx)</u>
Harga Pokok Penjualan		(xxx)
Laba Kotor		xxx

d. Beban Operasi

Merupakan beban-beban yang terjadi dalam proses memperoleh pendapatan penjualan. pada umumnya beban operasi dibagi menjadi dua kelompok, yaitu:

1) Beban penjualan

Beban yang berkaitan dengan pemasaran produk perusahaan. Seperti: gaji pegawai bagian penjualan, iklan, dan beban angkut penjualan.

2) Beban umum

Meliputi beban-beban yang tidak berkaitan dengan pemasaran produk perusahaan. Seperti: gaji pimpinan atau pegawai kantor, depresiasi, dan sewa kantor.

e. Laba Bersih Operasi

Merupakan hasil selisih antar laba kotor dan beban operasi. Laba operasi adalah hasil dari operasi normal perusahaan.

2. Laporan Perubahan Modal

Laporan ini menyajikan sebab-sebab terjadinya perubahan modal. Langkah-langkah penyusunan laporan perubahan modal adalah sebagai berikut:

a. Menuliskan nama perusahaan, jenis laporan, dan periode akuntansinya

- b. Menuliskan modal awal, dari jumlah modal yang terdapat pada kertas kerja di sisi kolom neraca
- c. Menuliskan laba atau rugi bersih, dan pengambilan prive sebagai berikut:
 - 1) Laba akan menambah modal
 - 2) Rugi akan mengurangi modal
 - 3) Pengambilan prive akan mengurangi modal
 - 4) Penambahan investasi pemilik akan menambah modal.

Contoh:

(Nama Perusahaan)
Laporan Perubahan Modal
untuk Periode yang Berakhir 31 Desember 20xx

Modal (1 Januari 20xx/awal)		Rpxxxx
Laba bersih	Rpxxxx	
Pengambilan pribadi (<i>prive</i>)	<u>Rpxxxx (-)</u>	
Penambahan atau pengurangan modal		<u>Rpxxxx (+/-)</u>
Modal (31 Desember 20xx/akhir)		<u>Rpxxxx</u>

3. Neraca

Laporan neraca terdiri dari tiga komponen utama yaitu harta, kewajiban (utang), dan modal, yang disusun secara sistematis dengan ketentuan:

 - a. Aktiva disusun berdasarkan sifat likuiditasnya
 - b. Kewajiban disusun berdasarkan sifatnya (operasional) lalu diurutkan berdasarkan jangka waktunya
 - c. Modal disusun dengan sifat kekekalannya.

Langkah-langkah penyusunan neraca adalah sebagai berikut:

- Menuliskan nama perusahaan, jenis laporan, dan tanggal penyusunannya.
- Menuliskan akun-akun serta jumlahnya yang terdapat dalam kolom neraca dalam kolom kertas kerja: akun prive dan laba/rugi bersih digabungkan dalam rekening modal
- Menjumlahkan aktiva dan pasiva sehingga keduanya menunjukkan jumlah yang sama.

Neraca dapat disusun dalam dua bentuk, yaitu:

- Neraca bentuk skontro:

(Nama Perusahaan)			
Neraca			
Per 31 Desember 20xx			
Aktiva		Kewajiban	
Aktiva lancar		Kewajiban lancar	
Kas	Rpxxxxx	Utang dagang	Rpxxxxx
Wesel tagih	Rpxxxxx	Wesel bayar	Rpxxxxx
Piutang dagang	Rpxxxxx	Sewa diterima di muka	Rpxxxxx
Piutang bunga	Rpxxxxx	Utang gaji	Rpxxxxx (+)
Persediaan barang dagangan	Rpxxxxx	Jumlah kewajiban lancar	Rpxxxxx
Asuransi dibayar di muka	Rpxxxxx (+)		
Jumlah aktiva lancar	Rpxxxxx		
Aktiva tetap		Kewajiban jangka panjang	
Tanah	Rpxxxxx	Utang bank	Rpxxxxx
Peralatan kantor	Rpxxxxx	Utang hipotek	Rpxxxxx (+)
Akum. peny. peralatan kantor	Rpxxxxx (-)	Jumlah kewajiban jangka panjang	Rpxxxxx
	Rpxxxxx	Jumlah kewajiban	Rpxxxxx
Kendaraan	Rpxxxxx		
Akum. peny. kendaraan	Rpxxxxx (-)		
	Rpxxxxx	Modal pemilik	
Bangunan	Rpxxxxx	Modal pemilik (per 31 Desember/akhir)	Rpxxxxx (+)
Akum. peny. bangunan	Rpxxxxx (-)		
	Rpxxxxx (+)		
Jumlah aktiva tetap	Rpxxxxx (+)		
Jumlah aktiva	Rpxxxxx	Jumlah kewajiban dan modal	Rpxxxxx

b. Neraca bentuk laporan:

(Nama Perusahaan)
Neraca
Per 31 Desember 20xx

Aktiva			
Aktiva lancar			
Kas		Rpxxxx	
Wesel tagih		Rpxxxx	
Piutang dagang		Rpxxxx	
Piutang bunga		Rpxxxx	
Persediaan barang dagangan		Rpxxxx	
Perlengkapan		Rpxxxx	
Asuransi dibayar di muka		Rpxxxx (+)	
Jumlah aktiva lancar			Rpxxxx
Aktiva tetap			
Tanah		Rpxxxx	
Peralatan kantor	Rpxxxx		
Akumulasi penyusutan peralatan kantor	Rpxxxx (-)		
		Rpxxxx	
Kewajiban			
Kewajiban lancar			
Utang dagang	Rpxxxx		
Utang bayar	Rpxxxx		
Sewa diterima di muka	Rpxxxx		
Utang gaji	Rpxxxx (+)		
Jumlah kewajiban lancar		Rpxxxx	
Kewajiban jangka panjang			
Utang bank	Rpxxxx		
Utang hipotek	Rpxxxx (+)		
Jumlah kewajiban jangka panjang		Rpxxxx (+)	
Jumlah kewajiban			Rpxxxx
Modal pemilik			
Modal (11 Desember 20xx)			Rpxxxx (-)
Total kewajiban dan modal pemilik			
			Rpxxxx

4. Laporan Arus Kas.

Laporan arus kas adalah laporan yang menggambarkan jumlah kas yang diterima seperti pendapatan tunai dan investasi tunai dari pemilik serta jumlah kas yang dikeluarkan perusahaan, seperti beban-beban yang harus dikeluarkan, pembayaran utang, dan pengambilan prive.

Bentuk laporan arus kas secara sederhana disajikan seperti berikut:

(Nama Perusahaan)
Laporan Arus Kas
untuk Tahun yang Berakhir 31 Desember 20xx

Arus kas masuk		
Penjualan tunai	Rpxxxxx	
Pelunasan piutang	Rpxxxxx	
Pendapatan lain-lain	Rpxxxxx	
Investasi pemilik	Rpxxxxx (+)	
Total arus kas masuk		Rpxxxxx
Arus kas keluar		
Pembelian tunai		
Beban...	Rpxxxxx	
Pembayaran utang	Rpxxxxx	
Pengambilan <i>prive</i>	Rpxxxxx (+)	
Total arus kas keluar		Rpxxxxx (-)
Arus kas bersih		Rpxxxxx

Appendix 2c. Storyline of Educational Comic “Accounting Days”

STORYLINE

KOMIK “ACCOUNTING DAYS”

Deskripsi Tokoh

1. Maemunah (May)
Tokoh utama di cerita ini. Staff akuntansi yang termasuk dalam departemen keuangan serta memiliki tugas untuk menyusun laporan keuangan.
Karakter: ramah, fokus pada pekerjaan
Fisik: kulit kuning langsung, menggunakan jilbab, tinggi sekitar 165 cm, berat badan proporsional, berpakaian kasual
2. Junaedi (Jun)
Rekan sejawat May. Staff akuntan dalam departemen keuangan
Tugas: mengelola pajak perusahaan.
Karakter: serius, tegas, tetapi ramah terhadap rekan kerja
Fisik: Kulit kuning pucat, wajah serius, Tinggi 185 cm, selalu memakai kasual.
3. Jonathan (Mas Jo)
Kepala Departemen Keuangan.
Tugas: mengkoordinir, menganalisis, mengolah data-data sehingga tersusun laporan keuangan perusahaan, bertanggung jawab terhadap segala kegiatan keuangan perusahaan.
Karakter: tegas, profesional dalam bekerja
Fisik: kulit sawo matang, mengenakan kacamata, mata tajam, tinggi 183 cm, pakaian kasual.
4. Adelia (Adel)
Rekan sejawat May dan Mas Jo. Kepala Bagian Pencatatan di perusahaan.
Tugas: melaksanakan penyelesaian administrasi keuangan.
Karakter: *humble*, serius, fokus terhadap pekerjaan
Fisik: kulit kuning, mengenakan kacamata, rambut pirang, mata biru, tinggi 170 cm, pakaian kasual.
5. Kak Ator
Narrator dalam cerita Komik Edukasi “Accounting Days” selalu muncul untuk memberikan penjelasan terhadap materi

Media pembelajaran akuntansi berbentuk komik edukasi ini membahas mengenai Laporan Keuangan perusahaan dagnag. Materi dikemas melalui keseharian dari tokoh utama dalam menjalankan tugasnya sebagai staff di Erabaru Group.

Narator: apa yang ada di pikiran kalian ketika mendengar kata “Akuntansi” ?, pastilah yang terbesar dipikiran kalian pertama kali adalah jurnal, buku besar, dan laporan keuangan ? atau menghitung angka bukan ? (ilustrasi: ruang kerja seorang akuntan)

yang kalian pikirkan itu tidaklah salah, penjurnalan, posting ke buku besar, dan membuat laporan keuangan adalah siklus dalam akuntansi.(ilustrasi buku jurnal, buku besar, dan kertas berisi laporan keuangan)

kalian pasti mengenal istilah akuntan bukan ? sebuah profesi yang pekerjaannya mengolah siklus akuntansi pada perusahaan. (ilustrasi bayangan orang berdasar)

pasti kalian akan berpikir bahwa seorang akuntan itu memusingkan karena harus mengerjakan siklus akuntansi setiap harinya

kalian salah, kali ini kita akan melihat seseorang yang begitu senang dengan pekerjaannya menjadi seorang akuntan, dia adalah seorang akuntan pada sebuah perusahaan Erabaru Group.

Namanya adalah May, lengkapnya adalah Siti Maemunah, dia bekerja sebagai staff akuntan dalam departemen keuangan di erabaru Group (ilustrasi: May sedang mengerjakan sesuatu di laptop)

Tugas utama yang dilakukan May adalah menyusun laporan keuangan Erabaru Group setiap bulannya. Mari kita simak keseharian May berikut ini...

May: (menghadap ke arah pembaca), perkenalkan namaku Siti Maemunah, orang-orang lebih mengenalku sebagai May, biar lebih keren sedikit hihi (tersenyum malu). Aku bekerja sebagai staff akuntan di Erabaru Group sejak 6 bulan yang lalu. Tugas utama yang aku lakukan adalah menyusun laporan keuangan perusahaan setiap periodenya.

Mas Jo : May, ini sudah mendekati akhir bulan, jangan lupa mempersiapkan laporan bulanan perusahaan (muncul dari pintu departemen keuangan)

May: Siap kapten, saya akan segera membuatnya ! (hormat kepada mas Jo)

Mas Jo: persiapkan datanya, diteliti kembali data yang telah ada, jangan sampai ada kesalahan dalam membuat laporannya ya (duduk di mejanya dan kembali bekerja)

May: Baik pak ! (bersemangat)

May: (kembali menatap pembaca), kebetulan sekali saat ini telah mendekati akhir bulan November, sehingga saatnya bagiku untuk mempersiapkan diri untuk menyusun laporan keuangan perusahaan.

(ilustrasi gedung perusahaan), perlu kalian ketahui Erabaru Group merupakan perusahaan perdagangan yang berfokus pada perdagangan alat elektronik. Laporan keuangan yang disusun oleh perusahaan ini adalah laporan keuangan perusahaan dagang.

Apakah kalian mengetahui apakah itu laporan keuangan perusahaan dagang ?

May: Laporan Keuangan adalah hasil akhir dari akuntansi yang merupakan ringkasan transaksi keuangan. Laporan keuangan disajikan dengan tujuan untuk memberikan informasi mengenai posisi harta, utang, dan modal, serta perolehan laba atau rugi yang menunjukkan hasil aktivitas yang terjadi di dalam perusahaan.

Fungsi dari laporan keuangan yang dibuat oleh perusahaan adalah sebagai dasar para pimpinan perusahaan dalam mengambil keputusan. (ilustrasi gambar laporan keuangan, disertai dengan ilustrasi singkat yang berkaitan dengan laporan keuangan).

May: sebelum membuat laporan keuangan, kita perlu mengumpulkan data-data yang berkaitan dengan laporan keuangan perusahaan. Data-data yang diperlukan dalam menyusun laporan keuangan bisa ditemukan di Neraca Lajur. (ilustrasi mengenai data dan laporan keuangan).

Karena, aku belum memiliki data neraca lajur perusahaan, aku perlu memintanya pada bagian pencatatan. (berjalan keluar dari ruang kerja)

----- Bagian Pencatatan -----

May: (masuk dari pintu), permisi, apakah mba Adel ada di ruangan ?

Staff A: ada mba May, itu di mejanya (menunjuk ke arah mba Adel yang asyik dengan komputernya)

May: (menghampiri mba Adel), Hai Mba Adel, lagi sibuk ya ?

Mba Adel: (melirik ke arah May), iya, ini lagi sibuk, ada apa ?

May: Neraca Lajurnya sudah siap mba ?, Mas Jo sudah memintaku untuk membuat laporan bulanan nih

Mba Adel: oh, neraca lajur ?, 30 menit lagi akan ku kirim softfilenya ke tempatmu, ini masih final checking, bagaimana ?

May: Baiklah mba, aku tunggu, Oh iya mba, bisakah mba Adel memberikan penjelasan sedikit mengenai neraca lajur kepada pembaca ? sepertinya mereka penasaran

Mba Adel: Oh, baiklah, aku akan menjelaskannya secara singkat (menghadap ke arah pembaca)

Neraca Lajur merupakan kertas berkolom yang digunakan sebagai kertas kerja dalam penyusunan laporan keuangan. (ilustrasi gambar Neraca Lajur)

Neraca Lajur itu memuat kolom neraca saldo, kolom jurnal penyesuaian, kolom neraca saldo setelah disesuaikan, kolom laba/rugi, serta kolom neraca (ilustrasi per kolom pada neraca lajur)

Lalu, fungsi dari neraca lajur sendiri adalah untuk memudahkan dalam membuat laporan keuangan (ilustrasi neraca lajur dan laporan keuangan)

Pada perusahaan ini, neraca lajur sudah disusun menggunakan software, jadi tidak perlu menuliskan lagi dengan tangan

Seperti itulah penjelasan singkatnya

Sudah ya, aku masih harus *final checking* nih (kembali konsentrasi dengan komputernya)

----- kembali ke ruang kerja May -----

Mas Jo: Bagaimana May ?, apakah data-data untuk menyusun laporan keuangan sudah lengkap ? (sibuk dengan layar komputernya)

May: tadi saya sudah ke Mba Adel bagian pencatatan Mas Jo, beliau masih final checking Neraca Lajur, 30 menit lagi mau diserahkan softfilenya ke saya

Mas Jo: baiklah, sambil menunggu, kamu bisa mengecek kelengkapan dokumen lain untuk mempersiapkan laporan keuangan (sambil menatap layar komputernya)

---- Meja Kerja May ----

May: (menatap ke arah pembaca) ada umumnya laporan keuangan perusahaan dagang tidak jauh berbeda dengan laporan pada perusahaan jasa, yaitu terdiri dari laporan laba/rugi, laporan perubahan modal, dan neraca. (ilustrasi per laporan keuangan).

Hal yang membedakan adalah, jika pada laporan keuangan perusahaan jasa kita tidak mengenal laporan arus kas, di perusahaan dagang kita juga diharuskan untuk membuat laporan arus kas. (menunjukkan kertas bertuliskan laporan arus kas).

Jun: (menghampiri meja dan menaruh beberapa dokumen yang dibawanya). May, tadi aku ketemu mba Adel, dia bilang kamu harus ngecek email, datanya sudah dikirim

May: (melirik ke arah Jun), terima kasih Jun informasinya

Jun: (sibuk dengan komputernya) yo, santai aja

May: (membuka email dari mba Adel dengan komputernya). Baiklah, mari kita lihat Neraca Lajur yang telah dibuat oleh bagian pencatatan

(Neraca Lajur perusahaan

May: (menatap ke arah pembaca) seperti yang telah dijelaskan oleh Mba Adel, Neraca Lajur dibuat dengan tujuan untuk memudahkan dalam pembuatan laporan keuangan.

Berdasarkan neraca lajur yang telah diberikan, kita sudah dapat membuat laporan keuangan yaitu laporan laba/rugi, laporan perubahan modal, dan laporan neraca (ilustrasi hubungan neraca lajur dan laporan keuangan)

May: (menatap layar komputer) karena datanya sudah lengkap, akhirnya bisa membuat laporan keuangan,

Laporan keuangan yang disusun pertama kali adalah laporan laba/rugi (ilustrasi laporan laba rugi)

Laporan laba/rugi dibuat untuk menggambarkan sumber-sumber penghasilan yang diperoleh perusahaan dalam menjalankan usahanya, dan jenis-jenis beban yang harus ditanggung oleh perusahaan. (ilustrasi penghasilan dan beban, serta kaitannya dengan laporan keuangan)

Akun-akun yang digunakan dalam menyusun laporan laba/rugi diantaranya penjualan, harga pokok penjualan, laba kotor, serta beban operasi yang merupakan semua beban yang terjadi dalam melaksanakan kegiatan utama perusahaan. (ilustrasi per akun)

Narator: Tahukah kamu, laporan laba/rugi perusahaan dapat disajikan dalam dua bentuk, Bentuk langsung (single step), dan bentuk bertahap (multiple step), untuk penjelasan lebih dalam, kita bisa mendengarkan penjelasan dari kak May

May: (menatap ke arah pembaca), seperti yang telah disampaikan oleh kak Ator, laporan laba/rugi dapat disajikan dalam dua bentuk, yaitu bentuk langsung (single step) dan bentuk bertahap (multiple step) (ilustrasi bentuk langsung dan bertahap)

Pada bentuk langsung (single step), laporan keuangan disajikan dengan menjumlahkan semua pendapatan menjadi satu demikian pula bebannya. Setelah itu dicari selisih untuk mengetahui laba dan rugi perusahaan

Seperti format dibawah ini: (ilustrasi)

Sedangkan pada bentuk bertahap (multiple step), laporan keuangan disajikan dengan memisahkan antara pendapatan usaha, dan pendapatan diluar usaha. serta memisahkan

pula beban usaha dan beban di luar usaha. setelah itu hasil selisih antara pendapatan dan beban akan memperoleh laba atau rugi perusahaan.

Bentuk multiple step dapat dilihat pada format berikut (ilustrasi)

Perusahaan kami (ERABARU Group) menggunakan bentuk multiple step dalam menyusun laporan laba/ruginya. Hal ini dikarenakan laporan laba/rugi dapat memudahkan dalam mengklasifikasi bagian yang termasuk transaksi operasi dan transaksi bukan operasi.

May: untuk membuat laporan laba/rugi perusahaan, kita dapat melihat data-data yang terdapat pada kolom laba/rugi di Neraca Lajur (ilustrasi)

May: langkah pertama yang perlu dilakukan untuk menyusun laporan keuangan adalah menulis Nama Perusahaan, Laporan Keuangan yang dibuat, serta periode akuntansinya (ilustrasi)

Langkah selanjutnya adalah menyusun seluruh komponen yang berhubungan dengan perhitungan laba/rugi pada perusahaan. Terdiri dari:

Penjualan Bersih, yang merupakan hasil selisih antara jumlah penjualan baik dilakukan secara tunai maupun kredit dengan retur penjualan dan potongan penjualan.

Perhitungan penjualan bersih pada laporan laba rugi sebagai berikut:

(ilustrasi)

Setelah penjualan bersih diketahui, langkah selanjutnya adalah menghitung Harga Pokok Penjualan. Erabaru Group menggunakan sistem fisik dalam pencatatan persediaannya, oleh karena itu, perhitungan persediaan dilakukan di akhir periode. (ilustrasi)

Perhitungan harga pokok penjualan pada laporan laba/rugi sebagai berikut:

(ilustrasi)

Ketika penjualan bersih dan harga pokok penjualan telah diketahui, maka kita sudah dapat menghitung laba/rugi kotor perusahaan.

Perhitungan laba/rugi kotor perusahaan adalah sebagai berikut:

(ilustrasi)

Dari perhitungan diatas, dapat diketahui bahwa perusahaan mendapatkan laba kotor atas penjualan. namun, kita juga perlu mengetahui besarnya beban operasi yang dikeluarkan dalam penjualan barang dagang.

Beban operasi atau beban usaha dibagi menjadi dua kelompok yaitu:

Beban penjualan, beban ini merupakan beban yang berkaitan langsung dengan pemasaran dan penjualan produk perusahaan , seperti beban gaji bagian penjualan, beban iklan, dan beban angkut penjualan (ilustrasi)

Beban umum, yang merupakan beban yang tidak berkaitan langsung dengan pemasaran dan penjualan produk perusahaan, seperti beban gaji bag kantor, beban penyusutan, dan beban sewa. (ilustrasi)

Perhitungan beban usaha.operasi adalah sebagai berikut:

(ilustrasi)

Setelah diketahui jumlah beban usaha yang dikeluarkan, kita dapat menghitung besarnya laba usaha yang diterima perusahaan dengan menyelisihkan laba kotor dengan beban usaha, sehingga akan didapat.

Selain dari kegiatan penjualan, terkadang perusahaan mendapatkan pendapatan dari kegiatan lain, seperti pendapatan yang diperoleh dari bunga, (ilustrasi)

pada neraca lajur, diketahu bahwa perusahaan, memiliki akun pendapatan bunga. Untuk mengetahui jumlah laba bersih yang dimiliki perusahaan, perlu ditambahkan pendapatan diluar usaha.

perhitungannya adalah sebagai berikut:

(ilustrasi)

May: akhirnya laporan laba/rugi selesai juga (menghela napas lega)

Bentuk laporan laba rugi

May: setelah membuat laporan laba/rugi, maka langkah yang dilakukan selanjutnya adalah menyusun laporan perubahan modal.

Laporan ini menyajikan sebab-sebab terjadinya perubahan modal pada perusahaan.

Nah, dalam menyusun laporan perubahan modal, diperlukan langkah-langkah sebagai berikut:

Pertama, kita harus menuliskan nama perusahaan, jenis laporan, dan periode akuntansinya

(ilustrasi)

Kedua, kita menuliskan modal awal, yang berasal dari kertas kerja di sisi kolom neraca (ilustrasi)

(ilustrasi)

Ketiga, menuliskan laba/rugi bersih yang didapat dari laporan laba/rugi (ilustrasi), dan pengambilan prive yang berasal dari kertas kerja di sisi kolom neraca (ilustrasi)

Hasil selisih dari laba/rugi bersih dan pengambilan prive akan menentukan besarnya penambahan modal atau pengurangan modal

Seperti ini (ilustrasi)

Lalu, setelah diketahui penambahan modal, kita tinggal menjumlahkannya dengan modal awal, sehingga dapat diketahui besarnya modal akhir perusahaan pada periode tertentu.

Seperti inilah bentuk laporan perubahan modal dari perusahaan Erabaru Group

(ilustrasi)

May: (merenggangkan tangan) laporan laba/rugi sudah, laporan perubahan modal sudah, berarti tinggal laporan posisi keuangan, dan neraca (menatap layar komputer)

Jun: (menghampiri meja May), Hey May, sedang apa ? sejak tadi aku perhatikan kau berbicara sendiri ?, apa kau sedang sakit ? (bercanda)

May: (menatap sinis), siapa bilang aku berbicara sendiri ? aku sedang menjelaskan cara membuat laporan keuangan perusahaan dagang kepada para pembaca (menunjuk ke layar)

Jun: (senang), Oh, ternyata ada para pembaca disini ?, Hai Perkenalkan aku Jun, salah satu karyawan tertampan di kantor ini (menebarkan pesona)

May: (menghela napas) (tersenyum), ada yang kau butuhkan Junaedi ?, kenapa sampai datang ke mejaku ?

Jun: (terkaget), jangan panggil aku dengan nama itu Maemunah, panggil aku Jun (sedikit emosi)

Oh iya, kau sudah selesai membuat laporan laba/rugi kan ? (mengecek beberapa dokumen yang ada diatas meja May), bisakah kau kirimkan padaku ?, aku sudah dimintai mas Jo untuk menghitung pajak.

May: (jengkel) jangan panggil nama itu di tempat kerja oke ? (tersenyum marah)

(menarik napas), baiklah, akan aku kirimkan softfilenya ke emailmu, sudah sana kembali ke mejamu, aku ingin membuat dan menjelaskan mengenai laporan posisi keuangan (mengusir secara halus)

Jun: kenapa kau menyebutnya laporan posisi keuangan ? para pembaca akan lebih paham jika kau menyebutnya sebagai Neraca

May: Kau ingin membantu menjelaskan ? Jun si karyawan tertampan ? (tersenyum jengkel), aku ingin mengecek ulang laporan laba/rugi dulu (fokus ke layar)

Jun: Baiklah jika kau memaksa (tebar pesona)

Jun: (menatap para pembaca), Halo para pembaca, karena kak May sedang sibuk, maka penjelasan mengenai laporan keuangan Neraca akan djelaskan oleh saya (tersenyum penuh pesona), Oh iya, perkenalkan nama aku Jun, karyawan tertampan di kantor)

Neraca atau laporan posisi keuangan merupakan laporan yang terdiri dari tiga komponen utama yaitu harta, kewajiban, dan modal (ilustrasi)

Ada beberapa ketentuan yang digunakan dalam menyusun laporan Neraca, yaitu:

Pertama, aktiva atau harta disusun berdasarkan sifat likuiditasnya.(ilustrasi)

Berdasarkan sifat likuitiditas, aktiva dibagi menjadi dua, yaitu

Aktiva lancar, yaitu uang tunai atau kas dan kekayaan lainnya yang mudah dijadikan uang ataupun dijual habis dalam waktu tidak lebih dari satu tahun buku. Seperti kas, piutang dagang, persediaan dagang, dan perlengkapan (ilustrasi)

Aktiva tetap, yaitu kekayaan yang dimiliki perusahaan yang diperoleh dalam bentuk siap pakai atau dibangun terlebih dahulu, bersifat permaen dan digunakan dalam jangka panjang. Seperti Gedung, dan Peralatan (ilustrasi)

Ketentuan yang kedua adalah kewajiban disusun berdasarkan sifatnya lalu diurutkan berdasarkan jangka waktunya.

Kewajiban dibagi menjadi dua berdasarkan sifat dan jangka waktunya, yaitu

Utang Jangka Pendek, seperti utang Dagang (ilustrasi)

Dan Utang Jangka Panjang, seperti Utang Obligasi, dan Utang Hipotek (ilustrasi)

Lalu ketentuan yang ketiga adalah Modal disusun berdasarkan sifat kekekalannya (ilustrasi)

Jun: Setelah mengetahui ketentuan dalam menyusun Laporan Neraca, berikut adalah langkah-langkah dalam menyusun laporan Neraca

Pertama menuliskan nama perusahaan, jenis laporan, dan tanggal penyusunannya (ilustrasi)

Kedua, menuliskan akun-akun serta jumlahnya yang terdapat dalam kolom neraca dalam kertas kerja, pada bagian modal, diambil dari modal akhir laporan perubahan modal (ilustrasi)

Ketiga, mejumlahkan aktiva dan pasiva sehingga keduanya menunjukkan jumlah yang sama (ilustrasi).

Jun: perlu kalian tahu (menghadap ke arah pembaca), Laporan Neraca dapat disusun dalam dua bentuk,

Pertama dalam bentuk Skontro

Neraca bentuk skontro adalah neraca yang memisahkan antara aktiva dan pasiva pada posisi kanan dan kiri atau saling bersebelahan.

Contohnya (ilustrasi)

Kedua bentuk laporan (stafel)

Neraca bentuk stafel merupakan neraca yang disusun dengan menyusun kebawah

Contohnya (ilustrasi)

Erabaru Group, dan perusahaan yang lain biasanya menggunakan neraca dalam bentuk Stafel (bentuk laporan)

May: ini Laporan posisi keuangan atau Neraca Erabaru Group yang telah dibuat (ilustrasi)

Jun: (tersenyum jengkel) terima kasih kak May atas contohnya

May: (tersenyum penuh kemenangan) sama-sama kak Jun, Oh iya, aku sudah mengirimkan laporan Laba/Rugi perusahaan ke emailmu, silahkan di cek, dan selamat bekerja

Jun: baiklah, terima kasih, (menghadap ke arah pembaca), mungkin itu saja penjelasan dari Kak Jun, sampai jumpa lagi (mengedipkan mata) (kembali fokus ke layar komputer)

May: (mengomel), dasar laki-laki itu sukanya tebar pesona aja haish (menggelengkan kepala)

Narrator: (muncul tiba-tiba) May, ayo kita selesaikan laporan keuangannya, kasihan pembaca sudah menunggu

May: iya Ator, sabar lah haha

(menatap ke arah pembaca), kita sudah membuat tiga laporan keuangan perusahaan dagang yang terdiri dari laporan laba rugi (ilustrasi), laporan perubahan modal (ilustrasi), serta laporan Neraca atau laporan posisi keuangan (ilustrasi)

Berarti laporan keuangan perusahaan yang perlu dibuat selanjutnya adalah laporan Arus Kas.

Laporan arus kas adalah laporan yang menggambarkan jumlah kas yang diterima seperti pendapatan tunai dan investasi tunai dari pemilik serta jumlah kas yang dikeluarkan perusahaan, seperti beban-bena yang harus dikeluarkan, pembayaran utang, dan pengambilan prive. (ilustrasi)

Data-data yang digunakan dalam menyusun laporan arus kas dapat ditemukan di Jurnal Penerimaan Kas dan Jurnal Pengeluaran Kas. (ilustrasi)

Tujuan dari dibuatnya laporan arus kas diantaranya adalah untuk menentukan kemampuan perusahaan dalam melunasi kewajiban perusahaan, serta untuk memperkirakan arus kas pada masa yang akan datang.

Secara sederhana, laporan arus kas disusun sebagai berikut:

(ilustrasi)

May: (menatap ke arah pembaca) mungkin itu tadi sedikit penjelasan mengenai laporan keuangan pada perusahaan dagang, Silahkan Ator, melanjutkan

Ator: (bahagia), terima kasih kak May atas penjelasannya, semoga para pembaca merasa puas dan bisa lebih paham materi laporan keuangan perusahaan dagang, mungkin dari kakak-kakak semua ada pesan untuk para pembaca ?

Mas Jo, Jun, dan May: (menoleh ke arah Ator)

Mas Jo: ehem (batuk jaim), untuk para pembaca semuanya, akuntansi itu tidak sesulit yang kalian pikirkan, tetap semangat belajar ya (senyum tampan)

Ator: udah itu aja Mas Jo ?

Mas Jo: (mengangguk) (fokus ke layar komputer)

Ator: Mas Jun ?, adakah pesan kepada para pembaca ?

Jun: (Menyibakkan rambut ke belakang), akuntansi itu materi yang perlu dipahami dan bukan dihafal, agar kita lebih paham, kita perlu banyak latihan soal, jadi jangan malas untuk berlatih terus yaa (tersenyum)

Ator: sekarang gilirannya Kak May

May: (wajah serius), untuk pembaca semuanya, kalian jangan berpikiran akuntansi itu sulit, akuntansi itu tidak sesulit yang kalian bayangkan, kalian hanya perlu lebih memahami materi akuntansi lebih dalam lagi, dan memperbanyak latihan lagi agar bisa lebih paham dan tidak lupa mengenai akuntansi. Banyak latihan itu tidak akan membuat lelah kok, malah kita akan lebih paham, dan ingin lebih memperdalam lagi, mungkin itu aja Ator, aku jadi malu (muka memerah)

Ator: terima kasih kakak semuanya

Dan terima kasih para pembaca sudah mau meluangkan waktunya untuk membaca media ini

Semoga media ini dapat lebih memahamkan kalian yaa

Sampai jumpa di lain kesempatan

----- TAMAT -----

Appendix 3. Media Development

- a. Validity and Reliability of Students Learning Motivation Questionnaire
- b. Data Validation of Material Expert
- c. Data Validation of Media Expert
- d. Data Validation of Accounting Learning Practitioner
- e. Developmental Testing Data of Students
- f. Educational Comic “Accounting Days” before Revision
- g. Educational Comic “Accounting Days” after Revision

Appendix 3a. Validity and Reliability Test of Students Learning Motivation Questionnaire

1. Validity Test

		SKORTOTAL	T Table	Keterangan
P1	Pearson Correlation	.756**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P2	Pearson Correlation	.620**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P3	Pearson Correlation	.741**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P4	Pearson Correlation	.677**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P5	Pearson Correlation	.655**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P6	Pearson Correlation	0.351	0.361	tidak valid
	Sig. (2-tailed)	0.057		
	N	30		
P7	Pearson Correlation	.635**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P8	Pearson Correlation	.707**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P9	Pearson Correlation	0.33	0.361	tidak valid
	Sig. (2-tailed)	0.075		
	N	30		
P10	Pearson Correlation	.591**	0.361	Valid
	Sig. (2-tailed)	0.001		
	N	30		
P11	Pearson Correlation	.741**	0.361	Valid

		SKORTOTAL	T Table	Keterangan
	Sig. (2-tailed)	0		
	N	30		
P12	Pearson Correlation	.687**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P13	Pearson Correlation	.455*	0.361	Valid
	Sig. (2-tailed)	0.012		
	N	30		
P14	Pearson Correlation	.402*	0.361	Valid
	Sig. (2-tailed)	0.028		
	N	30		
P15	Pearson Correlation	.443*	0.361	Valid
	Sig. (2-tailed)	0.014		
	N	30		
P16	Pearson Correlation	.532**	0.361	Valid
	Sig. (2-tailed)	0.002		
	N	30		
P17	Pearson Correlation	.782**	0.361	Valid
	Sig. (2-tailed)	0		
	N	30		
P18	Pearson Correlation	.537**	0.361	Valid
	Sig. (2-tailed)	0.002		
	N	30		
P19	Pearson Correlation	0.088	0.361	tidak valid
	Sig. (2-tailed)	0.645		
	N	30		
P20	Pearson Correlation	0.347	0.361	tidak valid
	Sig. (2-tailed)	0.06		
	N	30		
P21	Pearson Correlation	.465**	0.361	Valid
	Sig. (2-tailed)	0.01		
	N	30		
P22	Pearson Correlation	.437*	0.361	Valid
	Sig. (2-tailed)	0.016		
	N	30		
P23	Pearson Correlation	-0.03	0.361	tidak valid

		SKORTOTAL	T Table	Keterangan
	Sig. (2-tailed)	0.875		
	N	30		
P24	Pearson Correlation	.404*	0.361	Valid
	Sig. (2-tailed)	0.027		
	N	30		
P25	Pearson Correlation	.394*	0.361	Valid
	Sig. (2-tailed)	0.031		
	N	30		

2. Reliability Test

Case Processing Summary

		N	%
Cases	Valid	30	100,0
	Excluded ^a	0	,0
	Total	30	100,0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
,898	20

Coefficient of Cronbach's Alpha is 0.898, therefore Students Learning Motivation Questionnaire was declared as "Very Strong" in reliability level.

Appendix 3b. Data Validation of Material Expert

LEMBAR VALIDASI AHLI MATERI

Judul Penelitian : Pengembangan Komik Edukasi “*Accounting Days*” sebagai Media Pembelajaran Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas XII IPS SMA N 5 Yogyakarta Tahun Ajaran 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Dosen Ahli Materi : Adeng Pustikaningsih, M.Si

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Layak
4 : Layak
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Kelayakan Materi

No	Aspek Kualitas Materi	Nilai				
		1	2	3	4	5
1.	Materi sesuai dengan Standar Kompetensi					✓
2.	Materi sesuai dengan Kompetensi Dasar					✓
3.	Materi sesuai dengan tujuan pembelajaran yang ingin dicapai					✓
4.	Materi isi media pembelajaran sesuai dengan bab Laporan Keuangan Perusahaan Dagang					✓
5.	Kelengkapan materi Laporan Keuangan Perusahaan Dagang dalam media pembelajaran				✓	
6.	Keruntutan alur penyajian materi					✓
7.	Kemutakiran materi (<i>up to date</i>)					✓
8.	Materi Laporan Keuangan Perusahaan Dagang tercakup secara keseluruhan dalam media					✓
9.	Kesesuaian materi dengan kemampuan siswa kelas XII IPS SMA					✓
10.	Materi yang disajikan sesuai dengan perkembangan kognitif, psikomotor, dan afektif siswa				✓	
11.	Penggunaan bahasa dalam penyajian materi				✓	
12.	Teks dan tulisan dalam media mudah dibaca					✓
13.	Materi yang disajikan sesuai dan terkait dengan kondisi yang terdapat pada lingkungan sekitar siswa					✓
14.	Penyajian contoh dalam media mudah dipahami oleh siswa					✓

B. Aspek Kebermanfaatan

No	Aspek Kebermanfaatan Media	Nilai				
		1	2	3	4	5
15.	Komik Edukasi " <i>Accounting Days</i> " dapat membantu mendorong siswa untuk terlibat aktif dalam pembelajaran				✓	
16.	Komik Edukasi " <i>Accounting Days</i> " mendukung siswa agar dapat belajar mata pelajaran akuntansi secara mandiri					✓
17.	Penggunaan media pembelajaran Komik Edukasi " <i>Accounting Days</i> " memudahkan siswa dalam memahami materi Laporan Keuangan Perusahaan Dagang					✓
18.	Penggunaan media pembelajaran Komik Edukasi " <i>Accounting Days</i> " dapat memberikan motivasi siswa untuk fokus dalam pembelajaran					✓

C. Kebenaran Materi

No	Jenis Kesalahan	Saran perbaikan
	kekurangan materi	memperbaiki kekurangan materi
	kelengkapan materi	Menambah ilustrasi materi yang sesuai KD.

D. Saran/Komentar


✓ Dengan metode pembelajaran yang kreatif diharapkan pembelajaran akan lebih menarik.

E. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Dosen Ahli Materi



Adeng Pustikaningsih, M.Si
NIP. 19750825 200912 2 001

Recapitulation of Material Expert Validation

NO	NAMA	Aspek Kualitas Materi														Aspek Kebermanfaatan			
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18
	Adeng Pustikaningsih, M.Si	5	5	5	5	4	5	5	5	5	4	4	5	5	5	4	5	5	5
TOTAL SKOR PER ASPEK		67														19			
RATA-RATA PER ASPEK		4,79														4,75			
KATEGORI		Sangat Layak														Sangat Layak			
RATA-RATA KESELURUHAN		4,78																	
KATEGORI			Sangat Layak																

Appendix 3c. Data Validation of Media Expert

LEMBAR VALIDASI AHLI MEDIA

Judul Penelitian : Pengembangan Komik Edukasi “*Accounting Days*” sebagai Media Pembelajaran Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas XII IPS SMA N 5 Yogyakarta Tahun Ajaran 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Dosen Ahli Media : Rizqi Ilyasa Aghni, M.Pd

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu selaku ahli media terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Layak
4 : Layak
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Kelayakan media

1. Aspek Grafika

No	Indikator	Nilai				
		1	2	3	4	5
1.	Ukuran huruf pada judul sudah sesuai					✓
2.	Proporsi bentuk, ukuran, tata letak, huruf, dan objek sesuai				✓	
3.	Kemenarikan desain sampul				✓	
4.	Kemenarikan desain gambar					✓
5.	Ketepatan gambar dan ilustrasi				✓	
6.	Keterbacaan teks				✓	

2. Aspek Tata Letak Isi

No	Indikator	Nilai				
		1	2	3	4	5
7.	Penempatan unsur tata letak				✓	
8.	Penentuan bidang dan margin			✓		
9.	Penempatan ilustrasi				✓	

3. Aspek Tipografi

No	Indikator	Nilai				
		1	2	3	4	5
10.	Kesesuaian bahasa yang digunakan dengan kemampuan berbahasa siswa SMA				✓	
11.	Kemudahan memahami bahasa yang digunakan					✓
12.	Penggunaan variasi huruf				✓	
13.	Ketepatan penulisan tanda baca				✓	
14.	Kesesuaian bahasa percakapan tokoh				✓	
15.	Ketepatan penulisan ejaan dan istilah				✓	

4. Aspek Ilustrasi

No	Indikator	Nilai				
		1	2	3	4	5
16.	Kesesuaian penyajian gambar, alur cerita, dan materi yang dibahas					✓
17.	Keseimbangan proporsi gambar sebagai hiburan dan media pembelajaran				✓	
18.	Keseimbangan materi dan hiburan					✓
19.	Kemenarikan gambar				✓	
20.	Keterpahaman ilustrasi				✓	

B. Kebenaran Media

No	Jenis Kesalahan	Saran perbaikan
1.	Background Balon Kata pada beberapa bagian transparan, sehingga tulisan sulit dibaca	Background balon kata diubah menjadi warna putih.
2.	Ukuran huruf yang digunakan tidak sama ada yang terlalu besar dan kecil.	Berikan rentang huruf yang digunakan dalam komik.
3.	Hal. 16 & 28 Tidak ada penjelasan antar gambar yang berhubungan.	Berikan tanda penghubung untuk menjelaskan hubungan antar gambar.
4.	Hal. 23 Balon teks masih terpotong	perbaiki letak balon teks
5.	Pemotongan gambar laporan keuangan tidak beragam / berbeda	perbaiki pemotongan gambar agar sama.

C. Komentar/Saran

D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Dosen Ahli Media



Rizqi Ilyasa Aghni, M.Pd
NIP. 19880302 201504 1 002

Recapitulation of Media Expert Validation

NO	NAMA	ASPEK GRAFIKA						ASPEK TATA LETAK ISI			ASPEK TIPOGRAFI						ASPEK ILUSTRASI				
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20
	Rizqi Ilyasa Aghni, M.Pd	5	4	4	5	4	4	4	3	4	4	5	4	4	4	4	5	4	5	4	4
TOTAL PER ASPEK		26						11			25						22				
RATA-RATA PER ASPEK		4,33						3,67			4,17						4,40				
KATEGORI		Sangat Layak						Layak			Layak						Sangat Layak				
TOTAL		84																			
RATA-RATA		4,20																			
KATEGORI		Layak																			

Appendix 3d. Data Validation of Accounting Learning Practitioner

LEMBAR VALIDASI PRAKTISI PEMBELAJARAN AKUNTANSI

Judul Penelitian : Pengembangan Komik Edukasi “*Accounting Days*” sebagai Media Pembelajaran Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas XII IPS SMA N 5 Yogyakarta Tahun Ajaran 2017/2018

Sasaran Program : Siswa Kelas XII IPS SMA

Mata Pelajaran : Akuntansi

Peneliti : Isfanda Devi Maharani Fijri

Guru Akuntansi : Dra. Eviarti

Lembar validasi ini dimaksudkan untuk pendapat Bapak/Ibu/Saudara selaku Praktisi Pembelajaran mata pelajaran Akuntansi terhadap kelayakan media pembelajaran Komik Edukasi “*Accounting Days*” yang dikembangkan. pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu/Saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu/Saudara memberikan respon pada setiap pernyataan dalam lembar kuisioner ini dengan memberikan tanda (✓) pada kolom angka dengan skala sebagai berikut:

5 : Sangat Layak
4 : Layak
3 : Cukup
2 : Kurang
1 : Sangat Kurang

Saran ataupun komentar dari Bapak/Ibu mohon untuk dituliskan pada kolom yang telah tersedia. Atas kesediaan Bapak/ibu untuk mengisi lembar validasi ini saya ucapkan terima kasih.

A. Penilaian Aspek Kualitas Materi dan Aspek Kebermanfaatan

No	Aspek	Nilai				
		1	2	3	4	5
Aspek Kualitas Materi						
1.	Materi sesuai dengan Standar Kompetensi				✓	
2.	Materi sesuai dengan Kompetensi Dasar				✓	
3.	Materi sesuai dengan tujuan pembelajaran yang ingin dicapai					
4.	Materi isi media pembelajaran sesuai dengan bab Laporan Keuangan Perusahaan Dagang				✓	✓
5.	Kelengkapan materi Laporan Keuangan Perusahaan Dagang dalam media pembelajaran				✓	✓
6.	Keruntutan alur penyajian materi				✓	
7.	Kemutakiran materi (<i>up to date</i>)				✓	
8.	Materi Laporan Keuangan Perusahaan Dagang tercakup secara keseluruhan dalam media				✓	
9.	Kesesuaian materi dengan kemampuan siswa kelas XII IPS SMA				✓	
10.	Materi yang disajikan sesuai dengan perkembangan kognitif, psikomotor, dan afektif siswa				✓	
11.	Penggunaan bahasa dalam penyajian materi				✓	
12.	Teks dan tulisan dalam media mudah dibaca				✓	
13.	Materi yang disajikan sesuai dan terkait dengan kondisi yang terdapat pada lingkungan sekitar siswa				✓	
14.	Penyajian contoh dalam media mudah dipahami oleh siswa				✓	
Aspek Kebermanfaatan						
15.	Komik Edukasi “ <i>Accounting Days</i> ” dapat membantu mendorong siswa untuk terlibat aktif dalam pembelajaran				✓	
16.	Komik Edukasi “ <i>Accounting Days</i> ” mendukung siswa agar dapat belajar mata pelajaran akuntansi secara mandiri					✓
17.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” memudahkan siswa dalam memahami materi Laporan Keuangan Perusahaan Dagang				✓	
18.	Penggunaan media pembelajaran Komik Edukasi “ <i>Accounting Days</i> ” dapat memberikan motivasi siswa untuk fokus dalam pembelajaran				✓	

B. Penilaian Aspek Penyajian

No	Indikator	Nilai				
		1	2	3	4	5
19.	Ukuran huruf pada judul sudah sesuai				✓	
20.	Proporsi bentuk, ukuran, tata letak, huruf, dan objek sesuai				✓	
21.	Kejelasan alur cerita				✓	
22.	Ketepatan pemilihan karakter tokoh				✓	
23.	Kesesuaian gambar dengan cerita				✓	
24.	Kemenarikan alur cerita				✓	
25.	Kejelasan ilustrasi				✓	
26.	Kemenarikan penyajian karakter				✓	
27.	Dukungan gambar terhadap penyampaian ilmu				✓	
28.	Kejelasan gambar				✓	
29.	Ketepatan jenis huruf				✓	
30.	Ketepatan ukuran huruf				✓	

C. Penilaian Aspek Bahasa

No	Indikator	Nilai				
		1	2	3	4	5
31.	Kesesuaian bahasa yang digunakan dengan kemampuan berbahasa siswa SMA				✓	
32.	Kemudahan memahami bahasa yang digunakan				✓	
33.	Penggunaan variasi huruf			✓		
34.	Ketepatan penulisan tanda baca				✓	
35.	Kesesuaian bahasa percakapan tokoh				✓	
36.	Ketepatan penulisan ejaan dan istilah				✓	
37.	Konsistensi penggunaan istilah dan bahasa asing				✓	

D. Kebenaran Media

No	Jenis Kesalahan	Saran perbaikan
	Pasti kalian ... sudah memfokus terlebih dahulu	lebih baik dg sebuah pertanyaan

E. Komentar/Saran

Hal 13 → jumlah akurasi dikurangi, yg penting? saja,
agar pembaca tdk males mencermati angka? nya.
apalagi ~~for~~ ~~for~~ kecil? hurufnya

F. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Praktisi Pembelajaran Akuntansi



Dra. Eviarti
NIP. 19620328 198903 2 001

Recapitulation of Accounting Learning Practitioner Validation

1. Material Quality Aspects

NO	NAMA	ASPEK KUALITAS MATERI													
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14
	Dra. Eviarti	4	4	4	5	5	4	4	4	4	4	4	4	4	4
TOTAL PER ASPEK		58													
RATA-RATA PER ASPEK		4,14													
KATEGORI		Layak													

2. Usefulness Aspects

NO	NAMA	ASPEK KEBERMANFAATAN			
		P15	P16	P17	P18
	Dra. Eviarti	4	5	4	4
TOTAL PER ASPEK		17			
RATA-RATA PER ASPEK		4,25			
KATEGORI		Sangat Layak			

3. Presentation Aspects

NO	NAMA	ASPEK PENYAJIAN											
		P19	P20	P21	P22	P23	P24	P25	P26	P27	P28	P29	P30
	Dra. Eviarti	4	4	4	4	4	4	4	4	4	4	4	4
TOTAL PER ASPEK		48											
RATA-RATA PER ASPEK		4											
KATEGORI		Layak											

4. Language Aspects

NO	NAMA	ASPEK BAHASA						
		P31	P32	P33	P34	P35	P36	P37
	Dra. Eviarti	4	4	3	4	4	4	4
TOTAL PER ASPEK		27						
RATA-RATA PER ASPEK		3,86						
KATEGORI		Layak						

5. Total Score

TOTAL	150
RATA-RATA	4,05
KATEGORI	Layak

Appendix 3e. Developmental Testing Data of Students

Recapitulation of Developmental Testing

NO	Aspek Materi						Aspek Kebermanfaatan		Aspek Penyajian						
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15
1	4	4	4	5	5	5	4	4	4	4	4	4	4	4	4
2	4	4	5	5	4	4	4	5	5	4	4	5	3	4	4
3	4	4	3	5	5	4	5	4	3	4	4	2	3	3	4
4	5	5	5	5	5	5	4	4	4	4	4	3	4	4	4
5	5	4	4	4	3	3	4	4	5	4	4	3	2	4	4
6	5	5	5	4	4	4	4	4	4	4	4	5	4	4	3
7	5	4	4	4	4	4	4	4	4	5	4	5	4	4	4
8	5	4	5	3	4	5	5	5	4	3	4	4	4	4	4
9	5	5	5	4	5	5	5	4	5	5	5	4	5	5	4
10	5	5	5	5	5	3	4	4	5	5	5	4	4	4	5
11	4	4	4	5	5	5	5	3	4	3	4	5	5	4	3
12	5	4	5	5	5	4	4	5	4	5	5	4	5	5	5
13	5	4	4	5	4	3	4	3	4	4	4	3	3	4	3
14	5	4	4	4	4	4	5	4	4	4	4	4	3	4	4
15	5	5	4	4	3	4	4	5	5	4	5	5	4	4	4
16	4	4	4	4	4	4	4	5	5	5	4	4	5	4	5
17	5	5	5	4	4	5	4	4	3	4	4	2	4	3	5
18	4	3	4	3	2	3	4	3	4	4	4	3	4	4	4
19	5	5	4	4	5	4	4	5	5	5	5	5	4	5	5

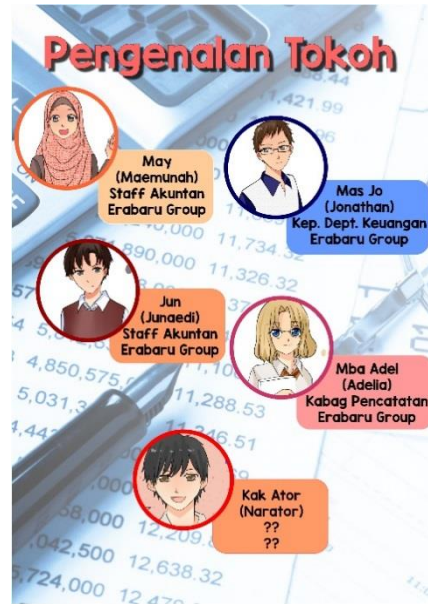
NO	Aspek Materi						Aspek Kebermanfaatan		Aspek Penyajian						
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15
20	5	5	5	5	3	3	4	4	3	5	4	4	4	4	3
21	3	2	2	3	2	3	3	3	2	2	1	3	2	2	2
22	5	4	3	4	3	2	4	3	3	3	3	3	3	4	4
23	4	4	3	2	3	3	4	3	3	3	3	2	2	3	2
24	4	3	3	3	5	4	3	3	4	4	4	5	5	5	5
Rata-Rata per Item	4,58	4,17	4,13	4,13	4,00	3,88	4,13	3,96	4,00	4,04	4,00	3,79	3,75	3,96	3,92
Skor total	597						194		659						
Rata-Rata per Aspek	4,15						4,04		3,92						
Kategori	Layak						Layak		Layak						
Rata-Rata	4,03														
Kategori	Layak														

Appendix 3f. Educational Comic “Accounting Days” Before Revision

Cover



Halaman 1



Halaman 2



Halaman 3



Halaman 4



Halaman 5



Halaman 6



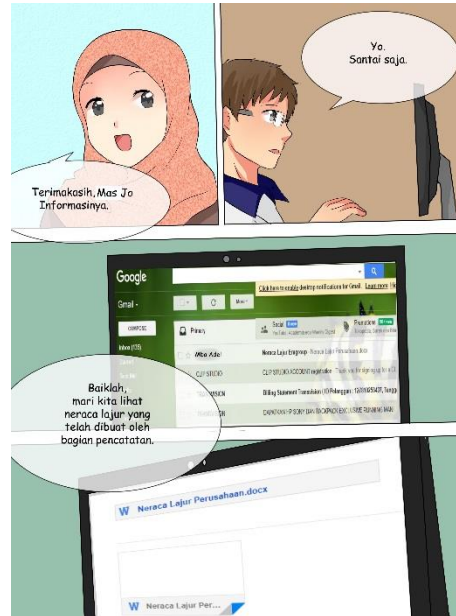
Halaman 7



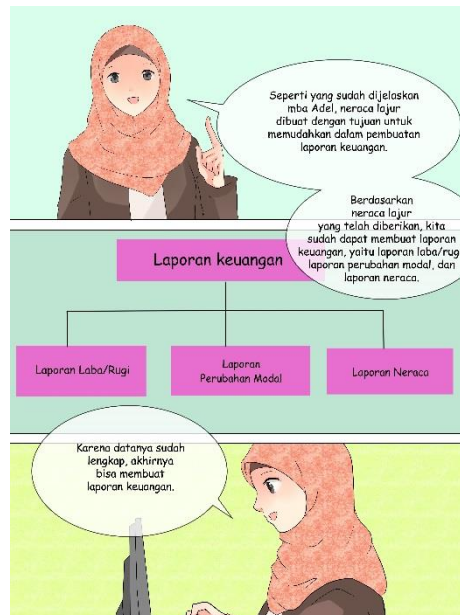
Halaman 12



Halaman 13



Halaman 14



Halaman 15



Halaman 16

Laporan Laba/Rugi

- Penjualan
- Harga pokok penjualan
- Laba Kotor
- Beban Operasi

Akun-akun yang digunakan dalam menyusun laporan laba/rugi diantaranya penjualan, harga pokok penjualan, laba kotor, serta beban operasi yang merupakan semua beban yang terjadi dalam melaksanakan kegiatan utama perusahaan.

Single Step **Multiple Step**

Tahukah kamu, Laporan laba/rugi perusahaan dapat disajikan dalam dua bentuk yaitu bentuk langsung (single step) dan bentuk bertahap (multiple step).

Halaman 17

Laporan Laba/Rugi

Single Step **Multiple Step**

Pada bentuk langsung (Single Step), laporan keuangan disajikan dengan menjumlahkan semua pendapatan menjadi satu demikian pula bebannya. Setelah itu dicari selisih untuk mengetahui laba/rugi perusahaan.

Seperti yang disampaikan oleh kak Afor, laporan laba/rugi dapat disajikan dalam dua bentuk yaitu bentuk single dan multiple step.

(Nama Perusahaan)
Laporan Laba/Rugi
untuk Periode yang Berakhir 31 Des 20xx

Penjualan		Rpxxxx	
Retur penjualan dan pengurangan harga		Rpxxxx (-)	
Potongan penjualan			Rpxxxx (-)
Penjualan bersih			Rpxxxx
Harga pokok penjualan		Rpxxxx	
Persediaan barang dagangan awal			
Pembelian		Rpxxxx (-)	
Beban angkut pembelian		Rpxxxx	
Retur pembelian dan pengurangan harga		Rpxxxx (-)	
Potongan pembelian		Rpxxxx (-)	
Pembelian bersih			Rpxxxx (-)
Barang dagangan yang tersedia untuk dijual			Rpxxxx (+)
Persediaan barang dagangan akhir			Rpxxxx (-)
Harga pokok penjualan			Rpxxxx (-)
Laba kotor			Rpxxxx
Pendapatan bunga			Rpxxxx (+)
Beban-beban usaha:			
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx (+)	
Jumlah beban usaha			Rpxxxx (-)
Laba bersih sebelum pajak			Rpxxxx
Pajak			Rpxxxx (-)
Laba bersih setelah pajak			Rpxxxx

Halaman 18

(Nama Perusahaan)
Laporan Laba/Rugi
untuk Periode yang Berakhir 31 Desember 20xx

Penjualan		Rpxxxx	
Retur penjualan dan pengurangan harga		Rpxxxx (-)	
Potongan penjualan			Rpxxxx (-)
Penjualan bersih			Rpxxxx
Harga pokok penjualan		Rpxxxx	
Persediaan barang dagangan awal			
Pembelian		Rpxxxx (-)	
Beban angkut pembelian		Rpxxxx	
Retur pembelian dan pengurangan harga		Rpxxxx (-)	
Potongan pembelian		Rpxxxx (-)	
Pembelian bersih			Rpxxxx (-)
Barang dagangan yang tersedia untuk dijual			Rpxxxx (+)
Persediaan barang dagangan akhir			Rpxxxx (-)
Harga pokok penjualan			Rpxxxx (-)
Laba kotor			Rpxxxx
Pendapatan bunga			Rpxxxx (+)
Beban-beban usaha:			
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx	
Beban ...		Rpxxxx (+)	
Jumlah beban usaha			Rpxxxx (-)
Laba bersih sebelum pajak			Rpxxxx
Pajak			Rpxxxx (-)
Laba bersih setelah pajak			Rpxxxx

Sedangkan dalam bentuk multiple step, laporan keuangan disajikan dengan memisahkan antara pendapatan usaha dan pendapatan di luar usaha. Serta memisahkan pula beban usaha dan beban di luar usaha. Setelah itu, hasil selisih antara pendapatan dan beban akan memperoleh laba/rugi perusahaan.

Perusahaan kami Erabaru Group, menggunakan bentuk multiple step dalam menyusun laporan laba/ruginya. Hal ini dikarenakan laporan laba/rugi dapat memudahkan dalam mengklasifikasikan bagian yang termasuk transaksi operasi dan transaksi bukan operasi.

Halaman 19

ERABARU GROUP

LAPORAN LABA/RUGI

untuk periode yang berakhir 31 Maret 2017

Untuk membuat laporan laba/rugi perusahaan, kita dapat melihat data-data yang terdapat dalam kolom laba/rugi di Neraca Lajur.

Langkah pertama yang harus dilakukan untuk menyusun laporan keuangan adalah menulis nama perusahaan, Laporan keuangan yang dibuat, serta periode akuntansinya. Langkah selanjutnya adalah menyusun seluruh komponen yang berhubungan dengan perhitungan laba/rugi pada perusahaan. Terdiri dari:

Penjualan	Rp654.220.000	Harga Pokok Penjualan	
Retur Penjualan	Rp12.500.000	Persediaan Barang Dagangan	Rp65.120.000
Potongan Penjualan	Rp4.000.000	Pembelian	Rp436.952.000
Penjualan Bersih	Rp537.720.000	Sedang Angkut Pembelian	Rp60.000
		Retur Pembelian dan Pengurangan Harga	Rp1.000.000
		Potongan Pembelian	Rp500.000
			Rp1.500.000
		Penjualan Bersih	Rp435.952.000
			Rp634.172.000
			Rp15.054.000
			Rp455.310.000

Penjualan bersih, yang merupakan hasil selisih antara jumlah penjualan baik yang dilakukan secara tunai maupun kredit dengan retur penjualan dan potongan penjualan.

Setelah penjualan bersih diketahui, langkah selanjutnya adalah menghitung harga pokok penjualan.

Erabaru Group menggunakan sistem fisik dalam pencatatan persediaannya, oleh karena itu, perhitungan persediaan dilakukan di akhir periode. Perhitungan harga pokok penjualan pada laporan laba/rugi adalah sebagai berikut:

Halaman 20

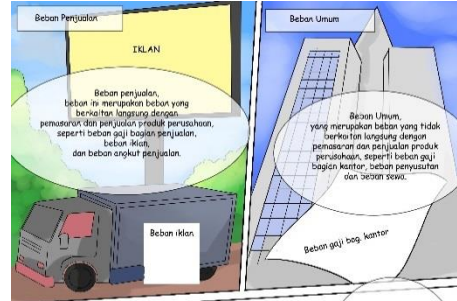
Pembelian Bersih	Rp435.052.000
Barang yang tersedia untuk dijual	Rp534.172.000
Persediaan Akhir	(Rp75.854.000)
Harga Pokok Penjualan	(Rp458.318.000)
Lab Kotor	Rp178.912.000

Ketika penjualan bersih, dan harga pokok penjualan telah diketahui, maka kita sudah dapat menghitung laba/rugi kotor perusahaan.

Dari perhitungan di atas, dapat diketahui bahwa perusahaan mendapatkan laba kotor atas penjualan, namun, kita juga perlu mengetahui besarnya beban operasi yang dikeluarkan dalam penjualan barang dagang.



Halaman 21



Beban Usaha		
Beban Penjualan		
Beban Angkut Penjualan	Rp480.000	
Beban Gaji Bag Penjualan	Rp62.680.000	
Beban Iklan	Rp16.400.000	
Beban Perlengkapan Toko	Rp1.480.000	
Beban Peny. Peralatan Toko	Rp7.088.000	
Beban Penjualan Rupa-Rupa	Rp2.240.000	
	Rp90.368.000	
Beban Administrasi dan Umum		
Beban Gaji Bag Kantor	Rp25.040.000	
Beban Sewa	Rp21.520.000	
Beban Asuransi	Rp1.000.000	
Beban Administrasi rupa-rupa	Rp1.320.000	
Umlah Beban Usaha	Rp48.880.000	
		(Rp139.248.000)

Perhitungan beban usaha operasi adalah sebagai berikut

Halaman 22

Pendapatan dari bunga pinjaman uang	
Setelah diketahui jumlah beban usaha yang dikeluarkan, kita dapat menghitung besarnya laba usaha yang diterima perusahaan dengan menyisihkan laba kotor dengan beban usaha.	
Selain dari kegiatan penjualan, terkadang perusahaan mendapatkan pendapatan dari kegiatan lain, seperti pendapatan yang diperoleh dari bunga.	
Laba Usaha Bersih	Rp39.664.000
Pendapatan dan Beban di luar Usaha	
Pendapatan Bunga	Rp80.000
Laba Bersih Sebelum Pajak	Rp39.744.000

Pada neraca wajar, diketahui bahwa perusahaan memiliki akun pendapatan bunga. Untuk mengetahui jumlah laba bersih yang dimiliki perusahaan, perlu ditambahkan pendapatan di luar usaha

Halaman 23

Akhirnya Laporan Laba/Rugi Perusahaan selesai juga, setelah membuat Laporan Laba/Rugi maka langkah selanjutnya adalah membuat Laporan Perubahan Modal	
ERABARU GROUP	
LAPORAN PERUBAHAN MODAL	
untuk periode yang berakhir pada 31 Maret 2017	
Modal Tuan Harry 1 Maret	Rp143.416.000
Laba Bersih	Rp19.744.000
Pendapatan dan Beban di luar Usaha	Rp20.000.000
Modal Tuan Harry 31 Maret	Rp163.160.000

Halaman 24

Langkah pertama yang perlu dilakukan adalah menuliskan nama periode yang berakhir pada 31 Maret 2017

Selanjutnya, kita menuliskan Modal Awal yang didapatkan dari Neraca Lajur

Kita juga mencantumkan laba bersih yang diperoleh dari Laporan Laba/Rugi dan Prive yang berasal dari Neraca Lajur

ERABARU GROUP LAPORAN PERUBAHAN MODAL		
untuk periode yang berakhir pada 31 Maret 2017		
Modal Tuan Harry 1 Maret 2017		Rp143.416.000
	Laba Bersih	Rp39.744.000
	Prive	(Rp20.000.000)
		Rp163.160.000
Modal Tuan Harry 31 Maret 2017		Rp163.160.000

Hasil Selisih antara Laba Bersih dan Prive merupakan Penambahan Modal pada periode berjalan, dan hasil akhir dari Laporan ini adalah mengetahui jumlah modal akhir perusahaan

ERABARU GROUP LAPORAN PERUBAHAN MODAL		
untuk periode yang berakhir pada 31 Maret 2017		
Modal Tuan Harry 1 Maret 2017		Rp143.416.000
	Laba Bersih	Rp39.744.000
	Prive	(Rp20.000.000)
		Rp163.160.000
Modal Tuan Harry 31 Maret 2017		Rp163.160.000

Halaman 25



Halaman 26



Halaman 27



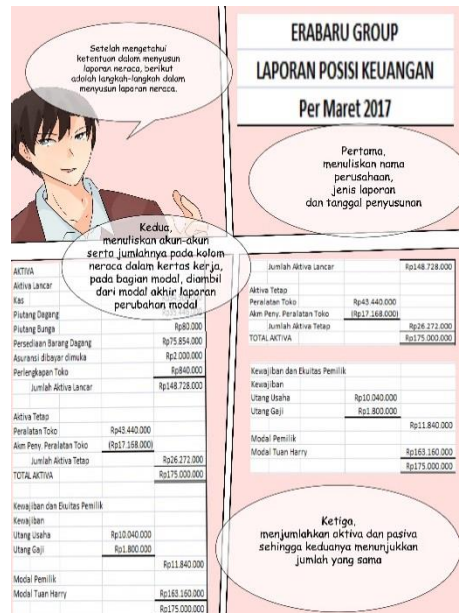
Halaman 28



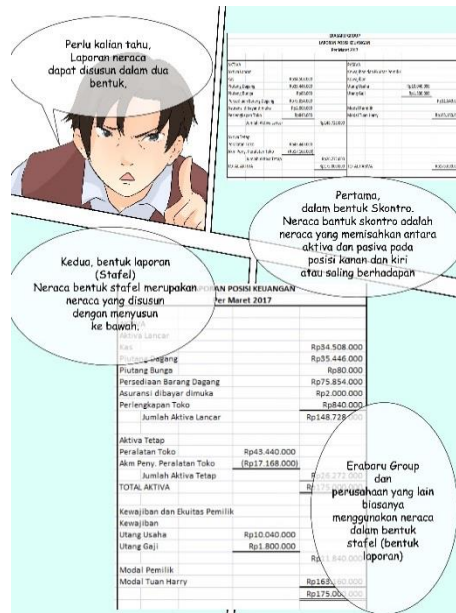
Halaman 29



Halaman 30



Halaman 31



Halaman 36

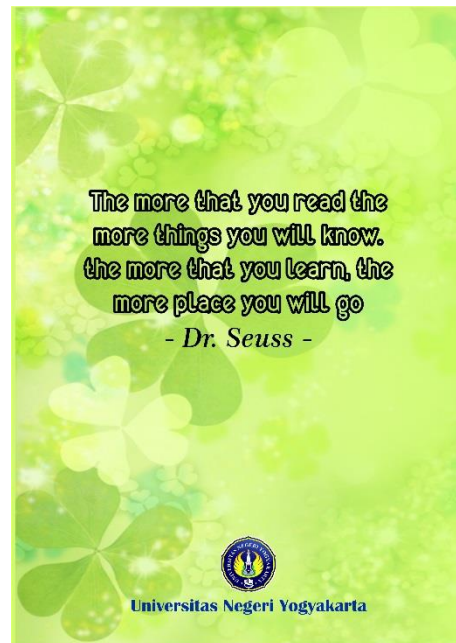


Appendix 3g. Educational Comic “Accounting Days” After Revision

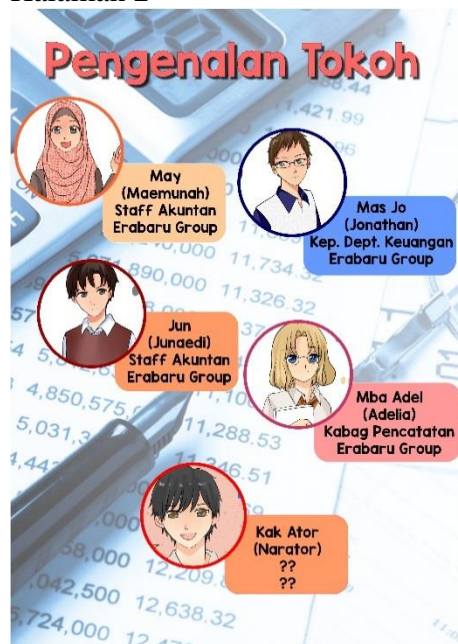
Cover



Halaman 1



Halaman 2



Halaman 3



Halaman 4



Halaman 5



Halaman 6



Halaman 7



Halaman 16

Seperti yang sudah dijelaskan secara singkat oleh Mba Adel, Neraca Lajur dibuat dengan tujuan untuk memudahkan dalam pembuatan laporan keuangan

Berdasarkan Neraca Lajur yang telah dibuat, kita sudah dapat membuat laporan keuangan yang terdiri dari Laporan Laba/Rugi, Laporan Perubahan Ekuitas, dan Neraca

Laporan keuangan

- Laporan Laba/Rugi
- Laporan Perubahan Ekuitas
- Laporan Neraca

Karena datanya sudah lengkap, akhirnya bisa membuat laporan keuangan

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Halaman 17

Laporan yang disusun pertama kali adalah laporan Laba/rugi

Laporan Laba/Rugi

Laporan laba/rugi dibuat untuk menggambarkan sumber-sumber penghasilan yang diperoleh perusahaan dalam menjalankan usahanya, dan jenis-jenis beban yang harus ditanggung oleh perusahaan

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Halaman 18

Akun-akun yang digunakan dalam menyusun Laporan Laba/Rugi diantaranya terdiri dari Penjualan, Harga Pokok Penjualan, Laba Kotor, dan Beban Operasi

Laporan Laba/Rugi

- Penjualan
- Harga pokok penjualan
- Laba Kotor
- Beban Operasi

Single Step Multiple Step

Perlu kalian ketahui

Laporan laba/rugi perusahaan dagang disajikan dalam dua bentuk, yaitu bentuk langsung (single step) dan bentuk bertahap (multiple step)

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Halaman 19

NAMA PERUSAHAAN
LAPORAN LABA/RUGI
untuk periode yang berakhir 31 Desember XX

Penjualan		xxx
Retur Penjualan	xxx	
Potongan Penjualan	xxx	
		xxx
Penjualan Bersih		xxx
Harga Pokok Penjualan		xxx
Persediaan Barang Dagang	xxx	
Pembelian	xxx	
Beban Angkut Pembelian	xxx	
	xxx	
Retur Pembelian dan Pengurangan Harga	xxx	
Potongan Pembelian	xxx	
	xxx	
Pembelian Bersih		xxx
Barang yang tersedia untuk dijual		xxx
Persediaan Akhir		xxx
Harga Pokok Penjualan		xxx
Laba Kotor		xxx
Pendapatan Bunga		xxx
		xxx
Beban Usaha		
Beban ...	xxx	
Beban ...	xxx	
Beban ...	xxx	
Jumlah Beban Usaha		xxx
Laba Bersih Sebelum Pajak		xxx

Pada bentuk single step, Laporan Laba/Rugi disusun dengan:

1. Menjumlahkan seluruh pendapatan
2. Menjumlahkan seluruh Beban
3. Menghitung Laba Bersih

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Halaman 20

NAMA PERUSAHAAN LAPORAN LABA/RUGI untuk periode yang berakhir 31 Desember XX		
Penjualan		xxx
Retur Penjualan	xxx	
Potongan Penjualan	xxx	
		(xxx)
Penjualan Bersih		xxx
Harga Pokok Penjualan		
Persediaan Barang Dagang	xxx	xxx
Pembelian	xxx	
Beban Angkut Pembelian	xxx	
		(xxx)
Retur Pembelian dan Pengurangan Harga Potongan Pembelian	xxx	
		(xxx)
Pembelian Bersih		xxx
Barang yang tersedia untuk dijual	xxx	
Persediaan Akhir		xxx
Harga Pokok Penjualan		(xxx)
Laba Kotor		xxx
Beban Usaha		
Beban Penjualan	xxx	
Beban Angkut Penjualan	xxx	
Beban Gaji Bag Penjualan	xxx	
Beban Iklan	xxx	
Beban Perlengkapan Toko	xxx	
Beban Peny. Peralatan Toko	xxx	
Beban Penjualan Rupa-Rupa	xxx	
		xxx
Beban Administrasi dan Umum		
Beban Gaji Bag Kantor	xxx	
Beban Sewa	xxx	
Beban Asuransi	xxx	
Beban Administrasi rupa-rupa	xxx	
Jumlah Beban Usaha		xxx
		(xxx)
Laba Usaha Bersih		xxx
Pendapatan dan Beban di luar Usaha		xxx
Pendapatan Bunga		xxx
Laba Bersih Sebelum Pajak		xxx

Pada bentuk Multiple Step Laporan Keuangan disajikan dengan:

1. Memisahkan pendapatan usaha dan pendapatan diluar usaha
2. Memisahkan Beban usaha dan beban diluar usaha
3. Menghitung Laba Bersih

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Halaman 21

ERABARU GROUP LAPORAN LABA/RUGI untuk periode yang berakhir 31 Maret 2017		
Penjualan		Rp654,310,000
Retur Penjualan	Rp12,680,000	
Potongan Penjualan	Rp4,400,000	
		(Rp17,080,000)
Penjualan Bersih		Rp637,230,000
Beberapa tahap yang perlu dilalui dalam menyusun Laporan Laba Rugi adalah sebagai berikut:		
<ol style="list-style-type: none"> 1. Menulis nama perusahaan, Laporan Keuangan yang dibuat, serta periode akuntansinya 2. Menghitung Penjualan Bersih, yang merupakan hasil selisih antara penjualan dengan retur penjualan dan potongan penjualan 		
Harga Pokok Penjualan		
Persediaan Barang Dagang		Rp99,120,000
Pembelian	Rp436,952,000	
Beban Angkut Pembelian	Rp600,000	
		(Rp437,552,000)
Retur Pembelian dan Pengurangan Harga Potongan Pembelian	Rp2,000,000	
	Rp500,000	
		(Rp2,500,000)
Pembelian Bersih		Rp435,052,000
Barang yang tersedia untuk dijual		Rp534,172,000
Persediaan Akhir		(Rp75,854,000)
Harga Pokok Penjualan		(Rp458,318,000)
Perusahaan Erabaru Group menggunakan Sistem Periodik dalam pencatatan persediaannya. Sistem Periodik merupakan pencatatan persediaan yang dilakukan dengan menghitung jumlah persediaan pada akhir suatu periode untuk melakukan pembukuannya.		
Berikut adalah perhitungan Harga Pokok Penjualannya		

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Halaman 22

Penjualan		Rp654,310,000
Retur Penjualan	Rp12,680,000	
Potongan Penjualan	Rp4,400,000	
		(Rp17,080,000)
Penjualan Bersih		Rp637,230,000
Harga Pokok Penjualan		
Persediaan Barang Dagang		Rp99,120,000
Pembelian	Rp436,952,000	
Beban Angkut Pembelian	Rp600,000	
		(Rp437,552,000)
Retur Pembelian dan Pengurangan Harga Potongan Pembelian	Rp2,000,000	
	Rp500,000	
		(Rp2,500,000)
Pembelian Bersih		Rp435,052,000
Barang yang tersedia untuk dijual		Rp534,172,000
Persediaan Akhir		(Rp75,854,000)
Harga Pokok Penjualan		(Rp458,318,000)
Laba Kotor		Rp178,912,000

Ketika Penjualan Bersih dan Harga Pokok Penjualan sudah diketahui, maka kita sudah dapat menentukan Laba Kotor yang didapatkan oleh Perusahaan

Beban Penjualan

Beban operasi atau beban usaha dibagi menjadi dua, yaitu beban penjualan dan beban umum

Beban Umum

Setelah kita mengetahui besarnya Laba Kotor perusahaan, kita juga perlu mengetahui besarnya beban usaha atau operasi yang dikeluarkan perusahaan

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Halaman 23

Beban Penjualan		
Beban Angkut Penjualan	Rp480,000	
Beban Gaji Bag Penjualan	Rp62,680,000	
Beban Iklan	Rp16,400,000	
Beban Perlengkapan Toko	Rp1,480,000	
Beban Peny. Peralatan Toko	Rp7,088,000	
Beban Penjualan Rupa-Rupa	Rp2,240,000	
		Rp90,368,000
Beban Administrasi dan Umum		
Beban Gaji Bag Kantor	Rp25,040,000	
Beban Sewa	Rp21,520,000	
Beban Asuransi	Rp1,000,000	
Beban Administrasi rupa-rupa	Rp1,320,000	
Jumlah Beban Usaha		Rp48,880,000
		(Rp139,248,000)

Perhitungan Beban Usaha perusahaan adalah sebagai berikut

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Halaman 24

Pendapatan dari bunga pinjaman uang

Setelah diketahui jumlah beban usaha yang dikeluarkan, kita dapat menghitung besarnya laba usaha yang diperoleh perusahaan dengan menyulihkan laba kotor dengan beban usaha.

Selain dari kegiatan penjualan, terkadang perusahaan mendapatkan pendapatan dari kegiatan lain, seperti pendapatan yang diperoleh dari bunga.

Laba Usaha Bersih	Rp39,664,000
Pendapatan dan Beban di luar Usaha	
Pendapatan Bunga	Rp80,000
Laba Bersih Sebelum Pajak	Rp39,744,000

Pada Neraca Lajur terdapat akun Pendapatan Bunga, untuk mengetahui jumlah laba bersih yang dimiliki perusahaan, kita perlu menjumlahkan pendapatan bunga dengan Laba Usaha Bersih

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Halaman 25

ERABARU GROUP
LAPORAN LABA/RUGI
untuk periode yang berakhir 31 Maret 2017

Penjualan		Rp654,310,000
Retur Penjualan	Rp12,680,000	
Potongan Penjualan	Rp4,400,000	
	(Rp17,080,000)	
Penjualan Bersih		Rp637,230,000
Harga Pokok Penjualan		Rp99,120,000
Persediaan Barang Dagang		
Pembelian	Rp436,952,000	
Beban Angkut Pembelian	Rp600,000	
	(Rp437,552,000)	
Retur Pembelian dan Pengurangan Harga Potongan Pembelian	Rp2,000,000	
	Rp500,000	
	(Rp2,500,000)	
Pembelian Bersih		Rp435,052,000
Barang yang tersedia untuk dijual		Rp534,172,000
Persediaan Akhir		(Rp75,854,000)
Harga Pokok Penjualan		(Rp458,318,000)
Laba Kotor		Rp178,912,000
Beban Usaha		
Beban Penjualan		
Beban Angkut Penjualan	Rp480,000	
Beban Gaji Bag Penjualan	Rp62,680,000	
Beban Iklan	Rp16,400,000	
Beban Perlengkapan Toko	Rp1,480,000	
Beban Peny. Peralatan Toko	Rp7,088,000	
Beban Penjualan Rupa-Rupa	Rp2,240,000	
		Rp90,368,000
Beban Administrasi dan Umum		
Beban Gaji Bag Kantor	Rp25,040,000	
Beban Sewa	Rp21,520,000	
Beban Asuransi	Rp1,000,000	
Beban Administrasi rupa-rupa	Rp1,320,000	
Jumlah Beban Usaha		Rp48,880,000
		(Rp139,248,000)
Laba Usaha Bersih		Rp39,664,000
Pendapatan dan Beban di luar Usaha		
Pendapatan Bunga		Rp80,000
Laba Bersih Sebelum Pajak		Rp39,744,000

Akhirnya selesai juga, Inilah bentuk Laporan Laba/Rugi yang sudah jadi

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Halaman 26

ERABARU GROUP
LAPORAN PERUBAHAN EKUITAS
untuk periode yang berakhir pada 31 Maret 2017

Modal Tuan Harry 1 Maret 2017		Rp143,416,000
Laba Bersih	Rp39,744,000	
Prive	(Rp20,000,000)	
Penambahan Modal		Rp19,744,000
Modal Tuan Harry 31 Maret 2017		Rp163,160,000

Pada Laporan Perubahan Ekuitas, kita mencantumkan Laba Bersih yang didapat dari Laporan Laba/Rugi yang telah dibuat, lalu kita juga mencantumkan besarnya Prive yang dapat didapat dari Neraca Lajur

Laba Bersih yang telah dikurangi dengan Prive akan menghasilkan besarnya Penambahan Modal pada periode berjalan

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Halaman 27

Kau kenapa May ?, dari tadi kau berbicara sendiri, kau pasti sedang sakit ya ?

Laporan laba/rugi dan laporan perubahan ekuitas sudah dibuat, berarti tinggal Neraca (Laporan Posisi Keuangan), dan Laporan arus kas

Siepa bilang aku berbicara sendiri ? aku sedang menjelaskan cara membuat laporan keuangan perusahaan dagang kepada para pembaca

Halo para pembaca, izinkan aku memperkenalkan diriku yang tampan ini. Perkenalkan, namaku Jun, salah satu karyawan tertampan di kantor ini

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Halaman 28



Halaman 29



Halaman 30



Halaman 31



Halaman 32

1 ERABARU GROUP NERACA Per Maret 2017																													
2	<table> <tr> <th colspan="2">ASET</th></tr> <tr> <td>Aset Lancar</td><td></td></tr> <tr> <td>Kas</td><td>Rp34,508,000</td></tr> <tr> <td>Piutang Dagang</td><td>Rp35,446,000</td></tr> <tr> <td>Piutang Bunga</td><td>Rp80,000</td></tr> <tr> <td>Persediaan Barang Dagang</td><td>Rp75,854,000</td></tr> <tr> <td>Asuransi dibayar dimuka</td><td>Rp2,000,000</td></tr> <tr> <td>Perlengkapan Toko</td><td>Rp840,000</td></tr> <tr> <td>Jumlah Aset Lancar</td><td>Rp148,728,000</td></tr> <tr> <td>Aset Tetap</td><td></td></tr> <tr> <td>Peralatan Toko</td><td>Rp43,440,000</td></tr> <tr> <td>Akm Peny. Peralatan Toko</td><td>(Rp17,168,000)</td></tr> <tr> <td>Jumlah Aset Tetap</td><td>Rp26,272,000</td></tr> <tr> <td>TOTAL ASET</td><td>Rp175,000,000</td></tr> </table>	ASET		Aset Lancar		Kas	Rp34,508,000	Piutang Dagang	Rp35,446,000	Piutang Bunga	Rp80,000	Persediaan Barang Dagang	Rp75,854,000	Asuransi dibayar dimuka	Rp2,000,000	Perlengkapan Toko	Rp840,000	Jumlah Aset Lancar	Rp148,728,000	Aset Tetap		Peralatan Toko	Rp43,440,000	Akm Peny. Peralatan Toko	(Rp17,168,000)	Jumlah Aset Tetap	Rp26,272,000	TOTAL ASET	Rp175,000,000
ASET																													
Aset Lancar																													
Kas	Rp34,508,000																												
Piutang Dagang	Rp35,446,000																												
Piutang Bunga	Rp80,000																												
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Jumlah Aset Lancar	Rp148,728,000																												
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Peralatan Toko	Rp43,440,000																												
Akm Peny. Peralatan Toko	(Rp17,168,000)																												
Jumlah Aset Tetap	Rp26,272,000																												
TOTAL ASET	Rp175,000,000																												
3	<table> <tr> <th colspan="2">Liabilitas dan Ekuitas Pemilik</th></tr> <tr> <td>Liabilitas</td><td></td></tr> <tr> <td>Utang Usaha</td><td>Rp10,040,000</td></tr> <tr> <td>Utang Gaji</td><td>Rp1,800,000</td></tr> <tr> <td>Jumlah Liabilitas</td><td>Rp11,840,000</td></tr> <tr> <td>Ekuitas Pemilik</td><td></td></tr> <tr> <td>Modal Tuan Harry</td><td>Rp163,160,000</td></tr> <tr> <td>TOTAL LIABILITAS DAN EKUITAS</td><td>Rp175,000,000</td></tr> </table>	Liabilitas dan Ekuitas Pemilik		Liabilitas		Utang Usaha	Rp10,040,000	Utang Gaji	Rp1,800,000	Jumlah Liabilitas	Rp11,840,000	Ekuitas Pemilik		Modal Tuan Harry	Rp163,160,000	TOTAL LIABILITAS DAN EKUITAS	Rp175,000,000												
Liabilitas dan Ekuitas Pemilik																													
Liabilitas																													
Utang Usaha	Rp10,040,000																												
Utang Gaji	Rp1,800,000																												
Jumlah Liabilitas	Rp11,840,000																												
Ekuitas Pemilik																													
Modal Tuan Harry	Rp163,160,000																												
TOTAL LIABILITAS DAN EKUITAS	Rp175,000,000																												

Berikut langkah-langkah dalam menyusun Neraca (Laporan Posisi Keuangan):

- Pertama, kita perlu menuliskan nama perusahaan, laporan keuangan yang dibuat, serta periode akuntansinya
- Menulis akun-akun yang termasuk dalam Aset
- Mencatutkan akun-akun yang termasuk dalam Liabilitas dan Ekuitas
- Pastikan Total Aset dan Total Liabilitas & Ekuitasnya sama

Halaman 33

Bentuk Skontro		ERABARU GROUP NERACA Per Maret 2017	
ASET		LIABILITAS DAN EKUITAS	
Aset Lancar		Liabilitas dan Ekuitas Pemilik	
Kas	Rp34,508,000	Liabilitas	
Piutang Dagang	Rp35,446,000	Utang Usaha	Rp10,040,000
Piutang Bunga	Rp80,000	Utang Gaji	Rp1,800,000
Persediaan Barang Dagang	Rp75,854,000		Rp11,840,000
Asuransi dibayar dimuka	Rp2,000,000	Ekuitas Pemilik	
Perlengkapan Toko	Rp840,000	Modal Tuan Harry	Rp163,160,000
Jumlah Aset Lancar	Rp148,728,000		
Aset Tetap			
Peralatan Toko	Rp43,440,000		
Akm Peny. Peralatan Toko	(Rp17,168,000)		
Jumlah Aset Tetap	Rp26,272,000		
TOTAL ASET	Rp175,000,000	TOTAL LIABILITAS DAN EKUITAS	Rp175,000,000

Bentuk Staffel		ERABARU GROUP NERACA Per Maret 2017	
ASET		LIABILITAS DAN EKUITAS	
Aset Lancar		Liabilitas dan Ekuitas Pemilik	
Kas	Rp34,508,000	Liabilitas	
Piutang Dagang	Rp35,446,000	Utang Usaha	Rp10,040,000
Piutang Bunga	Rp80,000	Utang Gaji	Rp1,800,000
Persediaan Barang Dagang	Rp75,854,000		Rp11,840,000
Asuransi dibayar dimuka	Rp2,000,000	Ekuitas Pemilik	
Perlengkapan Toko	Rp840,000	Modal Tuan Harry	Rp163,160,000
Jumlah Aset Lancar	Rp148,728,000		
Aset Tetap			
Peralatan Toko	Rp43,440,000		
Akm Peny. Peralatan Toko	(Rp17,168,000)		
Jumlah Aset Tetap	Rp26,272,000		
TOTAL ASET	Rp175,000,000	TOTAL LIABILITAS DAN EKUITAS	Rp175,000,000

SEKILAS INFO!

Perlu kalian tahu, Laporan Posisi Keuangan dapat disusun dalam bentuk, yaitu:

- Bentuk Skontro, dalam bentuk ini Laporan Posisi Keuangan (Neraca) disajikan secara bersebelahan dengan memisahkan kelompok Aset pada posisi kiri dan kelompok Liabilitas & Ekuitas pada posisi kanan
- Bentuk Staffel, pada bentuk ini, Laporan Posisi Keuangan (Neraca) disusun secara berurutan kebawah, dimulai dari Aset, Kewajiban, dan Ekuitas.

Halaman 34

May		ERABARU GROUP NERACA Per Maret 2017	
Ini dia Neraca (Laporan Posisi Keuangan) Erabaru Group yang telah dibuat		ASET	
		Aset Lancar	
		Kas	Rp34,508,000
		Piutang Dagang	Rp35,446,000
		Piutang Bunga	Rp80,000
		Persediaan Barang Dagang	Rp75,854,000
		Asuransi dibayar dimuka	Rp2,000,000
		Perlengkapan Toko	Rp840,000
		Jumlah Aset Lancar	Rp148,728,000
		Aset Tetap	
		Peralatan Toko	Rp43,440,000
		Akm Peny. Peralatan Toko	(Rp17,168,000)
		Jumlah Aset Tetap	Rp26,272,000
		TOTAL ASET	Rp175,000,000
		Liabilitas dan Ekuitas Pemilik	
		Liabilitas	
		Utang Usaha	Rp10,040,000
		Utang Gaji	Rp1,800,000
		Jumlah Liabilitas	Rp11,840,000
		Ekuitas Pemilik	
		Modal Tuan Harry	Rp163,160,000
		TOTAL LIABILITAS DAN EKUITAS	Rp175,000,000

Terima Kasih kak May atas contohnya

Sama-sama Kak Jun. Oh iya, untuk Laporan Laba/Rugi perusahaan sudah aku kirim ke emailmu. Silahkan di cek, dan selamat bekerja

Halaman 35

Baiklah, mungkin itu saja penjelasan singkat mengenai Neraca (Laporan Posisi Keuangan) yang bisa kak Jun sampaikan	
May, ayo kita selesaikan pembuatan Laporan Keuangannya, kasihan para pembaca yang sudah menunggu	
Dasar si Jun, dari dulu selalu saja seperti itu	
Siap kak Ator, ini juga mau lanjut lagi	

Halaman 40

PROFIL PENGEMBANG

Penyusun



Isfanda Devi Maharani Fitri
NIM. 14803241021
Pendidikan Akuntansi
Universitas Negeri Yogyakarta

Dosen Pembimbing

Dr. Ratna Candra Sari, S.E., M.St, Ak
NIP. 19761008 200801 2 014
Dosen Jur. Pendidikan Akuntansi
Universitas Negeri Yogyakarta



Halaman 41



ACCOUNTING DAYS

LAPORAN KEUANGAN
PERUSAHAAN DAGANG

Media Pembelajaran berbentuk Komik Edukasi dengan judul Accounting Days membahas mengenai Laporan Keuangan pada Perusahaan Dagang. Materi dibahas melalui cerita May, seorang Akuntan pada perusahaan Erabaru Group yang diberikan tugas untuk membuat Laporan Keuangan pada Bulan Maret.

Erabaru Group merupakan sebuah perusahaan dagang yang bergerak dibidang retail dan sedang berkembang pesat saat ini. Perusahaan ini selalu membuat Laporan Keuangan pada setiap bulannya. Hal ini bertujuan agar perusahaan mengetahui bagaimana kinerja perusahaan pada setiap bulannya. May merupakan staff Akuntan yang bertanggung jawab dalam membuat Laporan Keuangan perusahaan pada setiap bulannya. Dapatkah May membuat Laporan Keuangan seperti bulan-bulan sebelumnya ?

Siapkah May membantu para pembaca untuk memahami Laporan Keuangan Perusahaan Dagang yang dibuatnya ?



Universitas Negeri Yogyakarta



Appendix 4. Validation Testing Result

- a. Data Assesment of Students' Learning Motivation in Treatment group Before and After Using Educational Comic "Accounting Days"
- b. Data Assesment of Students' Learning Motivation in Control Group Before and After Using Educational Comic "Accounting Days"
- c. Data Analysis of Students' Learning Motivation

Appendix 4a. Data Assessment of Students' Learning Motivation in Treatment group Before and After Using Educational Comic "Accounting Days"

Data Assessment of Students' Learning Motivation Before Using Educational Comic "Accounting Days" in Treatment Group

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	Total	Average	Category
1	4	3	4	3	4	4	3	3	3	3	3	3	3	4	4	3	3	2	3	3	65	3,25	High
2	4	3	4	4	4	3	4	3	3	3	3	4	3	3	3	3	3	3	3	3	66	3,3	High
3	4	3	4	3	4	3	4	3	3	3	3	2	3	3	3	3	3	3	3	2	62	3,1	High
4	4	4	3	3	4	3	4	3	3	4	4	3	3	4	4	3	4	3	3	3	69	3,45	Very High
5	4	3	3	3	4	4	3	3	3	3	3	3	3	3	2	3	3	2	3	3	61	3,05	High
6	3	3	3	3	4	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	63	3,15	High
7	3	3	4	3	3	4	3	3	2	3	2	2	3	3	3	4	3	4	3	2	60	3	High
8	4	3	3	3	4	3	4	3	3	3	2	2	4	3	3	3	2	2	3	3	60	3	High
9	3	3	3	4	4	4	3	4	3	3	3	3	3	3	3	3	4	3	4	4	67	3,35	Very High
10	4	3	2	3	4	3	3	3	3	2	4	2	3	3	2	3	4	3	3	4	61	3,05	High
11	3	3	3	3	3	3	4	3	3	3	3	2	3	3	4	3	3	3	4	3	62	3,1	High
12	4	4	4	3	4	4	3	3	3	4	3	2	3	3	4	3	3	1	4	3	65	3,25	High
13	3	3	4	3	4	3	4	3	3	3	3	3	3	3	3	3	4	3	4	3	65	3,25	High
14	4	2	3	3	4	4	4	3	3	3	3	2	3	3	3	3	3	3	3	2	61	3,05	High
15	4	2	4	3	4	4	4	4	3	4	2	2	3	4	3	2	4	3	4	2	65	3,25	High
16	4	3	3	3	4	3	3	3	3	3	4	3	4	4	3	4	3	4	3	3	67	3,35	Very High
17	4	3	3	4	4	3	3	4	3	4	4	3	3	4	4	3	4	3	3	3	69	3,45	Very High
18	4	3	4	3	4	3	4	4	3	4	3	3	3	4	3	3	4	3	3	4	69	3,45	Very High
19	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	65	3,25	High
20	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	63	3,15	High

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	Total	Average	Category
21	3	3	3	3	3	3	3	4	3	3	2	3	3	3	3	3	3	3	2	4	60	3	High
22	4	3	3	3	4	4	3	4	3	3	3	2	3	4	4	3	3	2	3	2	63	3,15	High
23	4	3	4	4	3	4	4	3	4	4	3	3	3	3	3	3	3	4	3	3	68	3,4	Very High
24	4	3	3	3	4	4	4	3	3	3	3	2	3	3	4	3	3	3	4	3	65	3,25	High
TOTAL	90	73	81	77	92	82	84	78	72	77	72	63	74	79	77	73	79	69	78	71			
AVERAGE SCORE PER ITEM	3,8	3	3,4	3,2	3,8	3,4	3,5	3,3	3	3,2	3	2,6	3,1	3,3	3,2	3	3,3	2,9	3,3	3			
SCORE TOTAL	1541																						
AVERAGE	3,21																						
CATEGORY	High																						

Data Assessment of Students' Learning Motivation After Using Educational Comic "Accounting Days" in Treatment Group

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	TOTAL	AVERAGE	CATEGORY
1	3	3	3	3	3	4	3	4	3	3	3	3	3	4	3	3	3	3	3	4	64	3,2	High
2	4	3	4	4	4	4	4	4	3	4	3	3	4	4	4	3	3	4	4	3	73	3,65	Very High
3	4	3	3	4	4	3	4	4	3	3	3	3	4	3	4	3	3	3	4	3	68	3,4	Very High
4	4	3	4	4	3	4	4	4	4	4	4	3	3	3	4	4	4	3	4	3	73	3,65	Very High
5	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	62	3,1	High
6	4	3	3	3	4	3	3	4	3	3	3	3	4	3	4	3	3	3	3	3	65	3,25	High
7	3	3	3	3	4	3	3	4	3	4	3	3	4	3	3	3	3	3	3	3	64	3,2	High
8	3	3	3	4	3	3	4	3	3	3	3	3	4	3	4	3	3	3	4	3	65	3,25	High
9	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	80	4	Very High
10	4	3	3	3	4	3	3	3	3	3	4	3	3	3	3	4	3	4	4	3	66	3,3	Very High
11	3	3	4	4	3	3	4	3	3	3	3	4	3	3	4	3	4	3	3	3	66	3,3	Very High
12	3	3	4	3	3	4	3	4	4	4	3	4	3	4	3	3	3	4	4	3	69	3,45	Very High
13	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	4	3	4	3	63	3,15	High
14	4	3	3	4	3	3	3	3	3	4	3	3	3	3	4	3	3	3	4	3	65	3,25	High
15	4	4	3	4	4	4	4	4	3	4	4	3	3	3	3	3	3	4	3	3	70	3,5	Very High
16	3	4	3	3	3	4	3	3	3	4	4	3	4	4	4	4	3	3	4	3	69	3,45	Very High
17	4	4	4	4	3	4	4	3	4	4	4	4	3	4	4	3	4	3	4	3	74	3,7	Very High
18	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	79	3,95	Very High
19	4	4	4	3	4	3	3	4	3	3	3	3	3	4	4	3	3	3	3	4	68	3,4	Very High
20	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	61	3,05	High
21	3	3	3	4	3	4	3	4	3	3	3	3	4	3	3	3	3	4	4	4	67	3,35	Very High
22	4	3	3	3	3	4	3	4	3	4	3	3	3	4	3	3	3	3	3	3	65	3,25	High
23	4	3	4	3	3	4	4	3	4	4	3	3	3	3	3	4	4	3	3	3	68	3,4	Very High

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	TOTAL	AVERAGE	CATEGORY
24	4	3	4	3	3	4	4	3	4	3	3	3	3	3	4	4	4	3	4	3	69	3,45	Very High
TOTAL	88	79	82	83	80	85	83	85	80	84	79	77	81	81	85	79	80	79	86	77			
AVERAGE SCORE PER ITEM	3,7	3,3	3,4	3,5	3,3	3,5	3,5	3,5	3,3	3,5	3,3	3,2	3,4	3,4	3,5	3,3	3,3	3,3	3,6	3,2			
TOTAL SCORE	1633																						
AVERAGE	3,40																						
CATEGORY	Very High																						

Appendix 4b. Data Assessment of Students' Learning Motivation in Control Group Before and After Using Educational Comic "Accounting Days"

Data Assessment of Students' Learning Motivation Before Using Educational Comic "Accounting Days" in Control Group

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	Total	Average	Category
1	3	3	3	3	4	3	3	3	3	3	2	2	1	2	1	1	3	1	3	4	51	2,55	High
2	4	3	3	4	4	4	4	4	4	4	3	3	4	4	3	4	3	4	3	4	73	3,65	Very High
3	4	3	3	3	4	3	4	3	3	3	4	3	3	3	3	3	3	3	3	3	64	3,2	High
4	4	4	4	3	4	3	4	4	3	4	4	3	3	4	4	3	4	3	4	4	73	3,65	Very High
5	4	2	2	3	4	4	4	4	3	4	2	2	4	2	2	3	3	3	3	4	62	3,1	High
6	4	3	3	4	4	4	4	4	2	3	2	2	3	3	3	3	3	3	3	3	63	3,15	High
7	4	3	3	4	4	4	4	4	3	3	2	2	3	3	3	3	3	3	3	3	64	3,2	High
8	4	3	3	3	4	3	4	3	3	3	3	3	3	3	3	3	3	3	4	3	64	3,2	High
9	3	3	3	4	4	3	2	3	4	4	3	3	3	3	3	3	3	3	3	3	63	3,15	High
10	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	3	78	3,9	Very High
11	3	3	3	4	4	2	4	2	3	4	4	2	4	3	2	4	4	3	4	3	65	3,25	High
12	4	3	3	3	4	4	4	4	3	3	3	3	3	4	3	4	4	3	4	3	69	3,45	Very High
13	4	1	2	3	4	2	3	4	2	4	2	2	2	2	2	3	4	4	4	2	56	2,8	High
14	4	3	3	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	64	3,2	High

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	Total	Average	Category
15	4	3	3	4	4	3	4	3	3	4	4	3	3	4	3	4	3	4	3	3	69	3,45	Very High
16	4	3	3	3	4	4	3	3	3	3	3	3	3	3	3	3	3	4	3	3	64	3,2	High
17	4	3	3	4	4	3	4	3	3	3	3	3	4	3	3	4	3	3	4	3	67	3,35	Very High
18	3	3	2	4	4	3	3	4	2	3	3	4	3	3	3	4	4	2	3	3	63	3,15	High
19	3	3	3	3	4	3	4	3	4	3	3	3	3	3	3	3	4	3	3	3	64	3,2	High
20	3	2	2	3	4	3	4	4	3	4	2	2	3	3	2	3	2	3	3	3	58	2,9	High
21	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	79	3,95	Very High
22	3	3	4	3	4	3	3	3	3	3	3	3	3	3	4	3	3	3	4	3	64	3,2	High
23	2	3	3	3	3	2	2	3	2	3	3	2	3	2	3	3	3	3	3	3	54	2,7	High
24	4	4	4	3	4	3	4	4	3	3	3	3	4	2	3	3	3	3	4	3	67	3,35	Very High
Total	87	72	73	83	95	78	86	82	73	82	72	67	76	73	70	78	79	74	82	76			
Average Score per Item	3,6	3,0	3,0	3,5	4,0	3,3	3,6	3,4	3,0	3,4	3,0	2,8	3,2	3,0	2,9	3,3	3,3	3,1	3,4	3,2			
Total Score	1558																						
Average	3,25																						
Category	High																						

Data Assessment of Students' Learning Motivation After Using Educational Comic "Accounting Days" in Control Group

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	TOTAL	AVERAGE	CATEGORY
1	3	3	3	3	3	4	3	4	3	3	3	3	3	4	3	3	3	3	3	4	64	3,2	High
2	4	4	4	4	3	4	4	3	4	4	4	4	3	4	4	3	4	3	4	3	74	3,7	Very High
3	4	3	3	4	4	3	4	4	3	3	3	3	4	3	4	3	3	3	4	3	68	3,4	Very High
4	4	3	4	4	3	4	4	4	4	4	4	3	3	3	4	4	4	3	4	3	73	3,65	Very High
5	4	4	4	3	4	3	3	4	3	3	3	3	3	4	4	3	3	3	3	4	68	3,4	Very High
6	4	3	3	3	4	3	3	4	3	3	3	3	4	3	4	3	3	3	3	3	65	3,25	High
7	4	4	3	4	4	4	4	4	3	4	4	3	3	3	3	3	3	4	3	3	70	3,5	Very High
8	3	3	3	4	3	3	4	3	3	3	3	3	4	3	4	3	3	3	4	3	65	3,25	High
9	4	3	3	3	4	3	3	3	3	3	4	3	3	3	3	4	3	4	4	3	66	3,3	Very High
10	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	80	4	Very High
11	3	3	4	4	3	3	4	3	3	3	3	4	3	3	4	3	4	3	3	3	66	3,3	Very High
12	4	3	4	4	4	4	4	4	3	4	3	3	4	4	4	3	3	4	4	3	73	3,65	Very High
13	4	3	3	4	3	3	3	3	3	4	3	3	3	3	4	3	3	3	4	3	65	3,25	High
14	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	4	3	4	3	63	3,15	High

NO	P1	P2	P3	P4	P5	P6	P7	P8	P9	P10	P11	P12	P13	P14	P15	P16	P17	P18	P19	P20	TOTAL	AVERAGE	CATEGORY
15	3	4	3	3	3	4	3	3	3	4	4	3	4	4	4	4	3	3	4	3	69	3,45	Very High
16	4	3	4	3	3	4	4	3	4	3	3	3	3	3	4	4	4	3	4	3	69	3,45	Very High
17	3	3	3	4	3	4	3	4	3	3	3	3	4	3	3	3	3	4	4	4	67	3,35	Very High
18	3	3	3	3	4	3	3	4	3	4	3	3	4	3	3	3	3	3	3	3	64	3,2	High
19	4	3	4	3	3	4	4	3	4	4	3	3	3	3	3	4	4	3	3	3	68	3,4	Very High
20	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	61	3,05	High
21	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	79	3,95	Very High
22	4	3	3	3	3	4	3	4	3	4	3	3	3	4	3	3	3	3	3	3	65	3,25	High
23	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	62	3,1	High
24	4	3	4	3	3	4	4	3	4	3	3	3	3	3	4	4	4	3	4	3	69	3,45	Very High
TOTAL	89	79	82	83	80	85	84	84	80	83	79	76	81	80	86	80	81	78	86	77			
AVERAGE SCORE PER ITEM	3,7	3,3	3,4	3,5	3,3	3,5	3,5	3,5	3,3	3,5	3,3	3,2	3,4	3,3	3,6	3,3	3,4	3,3	3,6	3,2			
TOTAL SCORE	1633																						
AVERAGE	3,40																						
CATEGORY	Very High																						

Appendix 4c. Data Analysis of Students Learning Motivation

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	ControlBefore	64,92	24	6,620	1,351
	TreatmentBefore	64,21	24	2,978	,608
Pair 2	ControlAfter	68,04	24	4,868	,994
	TreatmentAfter	68,04	24	4,868	,994

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	ControlBefore & TreatmentBefore	24	-,162	,449
Pair 2	ControlAfter & TreatmentAfter	24	,807	,000

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	ControlBefore - TreatmentBefore	,708	7,687	1,569	-2,537	3,954	,451	23	,656
Pair 2	ControlAfter - TreatmentAfter	,000	3,022	,617	-1,276	1,276	,000	23	1,000

Appendix 5. Research Administration and Documentation

- a. Research Letter
- b. Documentation

Appendix 5a. Research Letter



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN, PEMUDA, DAN OLAMHRAGA

Jalan Cendana No. 9 Yogyakarta, Telepon (0274) 541322, Fax. 541322
web : www.dikpora.jogjaprov.go.id, email : dikpora@jogjaprov.go.id, Kode Pos 55166

Yogyakarta, 26 Januari 2018

Nomor : **070/01003**
Lamp : -
Hal : Rekomendasi Penelitian

Kepada Yth.
Kepala SMA N 5 Yogyakarta

Dengan hormat, memperhatikan surat dari Badan Kesatuan Bangsa dan Politik Pemerintah Daerah Daerah Istimewa Yogyakarta nomor: 074/0951/Kesbangpol/2018 tanggal 25 Januari 2018 perihal Rekomendasi Penelitian, kami sampaikan bahwa Dinas Pendidikan, Pemuda, dan Olahraga DIY memberikan ijin rekomendasi penelitian kepada :

Nama : Isfanda Devi Maharani Fijri
NIM : 14803241021
Prodi/Jurusan : Pendidikan Akuntansi/Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Judul : *DEVELOPMENT OF EDUCATIONAL COMIC "ACCOUNTING DAYS" AS ACCOUNTING LEARNING MEDIA TO IMPROVE STUDENTS LEARNING MOTIVATION OF CLASS XII SOCIAL SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR OF 2017/2018*
Lokasi : SMA Negeri 5 Yogyakarta
Waktu : 29 Januari 2018 s.d 28 Februari 2018

Dengan ketentuan sebagai berikut :

1. Ijin ini hanya dipergunakan untuk keperluan ilmiah, dan pemegang ijin wajib mentaati ketentuan yang berlaku di lokasi penelitian.
2. Ijin yang diberikan dapat dibatalkan sewaktu-waktu apabila pemegang ijin ini tidak memenuhi ketentuan yang berlaku.

Atas perhatian dan kerjasama yang baik, kami menyampaikan terimakasih.

a.n Kepala
Plt. Kepala Bidang Rencanana dan Standarisasi



Didik Wardaya, SE., M.Pd.
NIP 19660530 198602 1 002

Tembusan Yth :

1. Kepala Dinas Dikpora DIY
2. Kepala Bidang Dikmenti Dinas Dikpora DIY



PEMERINTAH DAERAH DAERAH ISTIMEWA YOGYAKARTA
BADAN KESATUAN BANGSA DAN POLITIK
Jl. Jenderal Sudirman No 5 Yogyakarta – 55233
Telepon : (0274) 551136, 551275, Fax (0274) 551137

Yogyakarta, 25 Januari 2018

Kepada Yth. :

Nomor : 074/0951/Kesbangpol/2018
Perihal : Rekomendasi Penelitian

Kepala Dinas Pendidikan, Pemuda, dan
Olahraga DIY

di Yogyakarta

Memperhatikan surat :

Dari : Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta
Nomor : 231/UN34.18/LT/2018
Tanggal : 25 Januari 2018
Perihal : Ijin Penelitian

Setelah mempelajari surat permohonan dan proposal yang diajukan, maka dapat diberikan surat rekomendasi tidak keberatan untuk melaksanakan riset/penelitian dalam rangka penyusunan skripsi dengan judul proposal : **"DEVELOPMENT OF EDUCATIONAL COMIC "ACCOUNTING DAYS" AS ACCOUNTING LEARNING MEDIA TO IMPROVE STUDENTS LEARNING MOTIVATION OF CLASS XII SOCIAL SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR OF 2017/2018"** kepada:

Nama : ISFANDA DEVI MAHARANI FIJRI
NIM : 14803241021
No.HP/Identitas : 085743679372/3471046905960001
Prodi/Jurusan : Pendidikan Akuntansi/ Pendidikan Akuntansi
Fakultas : Fakultas Ekonomi Universitas Negeri Yogyakarta
Lokasi Penelitian : SMA Negeri 5 Yogyakarta
Waktu Penelitian : 29 Januari 2018 s.d 28 Februari 2018

Sehubungan dengan maksud tersebut, diharapkan agar pihak yang terkait dapat memberikan bantuan / fasilitas yang dibutuhkan.

Kepada yang bersangkutan diwajibkan:

1. Menghormati dan mentaati peraturan dan tata tertib yang berlaku di wilayah riset/penelitian;
2. Tidak dibenarkan melakukan riset/penelitian yang tidak sesuai atau tidak ada kaitannya dengan judul riset/penelitian dimaksud;
3. Menyerahkan hasil riset/penelitian kepada Badan Kesbangpol DIY selambat-lambatnya 6 bulan setelah penelitian dilaksanakan.
4. Surat rekomendasi ini dapat diperpanjang maksimal 2 (dua) kali dengan menunjukkan surat rekomendasi sebelumnya, paling lambat 7 (tujuh) hari kerja sebelum berakhirnya surat rekomendasi ini.

Rekomendasi Ijin Riset/Penelitian ini dinyatakan tidak berlaku, apabila ternyata pemegang tidak mentaati ketentuan tersebut di atas.

Demikian untuk menjadikan maklum.

KEPALA
BADAN KESBANGPOL DIY
AGUNG SUPRIYONO, SH
NIP. 19601026 199203 1 004

Tembusan disampaikan Kepada Yth.:

1. Gubernur DIY (sebagai laporan)
2. Wakil Dekan I Fakultas Ekonomi Universitas Negeri Yogyakarta,
3. Yang bersangkutan.



PEMERINTAH DAERAH, DAERAH ISTIMEWA YOGYAKARTA
DINAS PENDIDIKAN PEMUDA DAN OLAH RAGA
SMA NEGERI 5 YOGYAKARTA
Jln. Nyi Pembayun 39 Kotagede Telp. 377400, Fax (0274) 377400 Yogyakarta
Email : info@sman5yk.sch.id.

SURAT KETERANGAN
NOMOR : 070 / 152

Yang bertanda tangan di bawah ini :

Nama : Drs. H. Jumiran, M.Pd.I
NIP : 19590227 198203 1 011
Jabatan : Kepala Sekolah
Unit Kerja : SMA Negeri 5 Yogyakarta
Alamat sekolah : Jl. Nyi Pembayun 39 Kotagede Yogyakarta

Menerangkan dengan sesungguhnya bahwa :

Nama : Isfanda Devi Maharani Fijri.
NIM : 14803241021.
Jurusan : Pendidikan Akutansi
Universitas : Universitas Negeri Yogyakarta.(UNY)

Yang bersangkutan telah melakukan penelitian Tanggal 29 Januari – 28 Februari 2018 di SMA Negeri 5 Yogyakarta, dengan judul :
DEVELOPMENT OF EDUCATION COMIC “ ACCOUNTING DAYS ” AS ACCOUNTING LEARNING MEDIA TO IMPROVE STUDENT LEARNING MOTIVATION OF CLASS XII SOCIAL SMA NEGERI 5 YOGYAKARTA ACADEMIC YEAR 2017 / 2018.

Demikian surat keterangan ini, agar dapat dipergunakan sebagaimana mestinya.



Yogyakarta, 01 Maret 2018
Kepala Sekolah

Drs. H. Jumiran, M.Pd.I
NIP. 19590227 198203 1 011

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Appendix 5b. Documentation



